

Category	Items	Description
Goods	Goods	Payments to/receipts from Non-residents for the settlement of goods or merchandises such as: (a) Food and live animals; (b) Beverages and tobacco; (c) Crude materials, inedible, except fuels; (d) Mineral fuels, lubricants and related materials; (e) Animal and vegetable oils, fats and waxes; (f) Chemicals and related products, not classified elsewhere; (g) Manufactured goods; (h) Machinery, non-customised packaged software and transport equipment; (i) Power lines, pipelines and undersea communication cables; (j) Miscellaneous manufactured articles; (k) Commodities and miscellaneous transactions, not classified elsewhere; (l) Refunds relating to goods transactions; and (m) Non-monetary gold.
Goods	Merchanting trade	Payments to/receipts from Non-residents in settlement of goods acquired from, and relinquished again, to another Non-resident without crossing the national frontier. It also includes payments/receipts for purchases/sales of Non-resident owned goods by/to residents within Malaysia.
Services and investment income	Education-related	Payments to or receipts from Non-resident for purchases and sales of travellers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by students during their stay for education-related purposes i.e. short courses, degree, etc.
Services and investment income	Accounting services	Covers charges for services relating to accounting, auditing, book keeping and tax consulting which includes the recording of commercial transactions for businesses and others, examination services for accounting records and financial statements, business tax planning and consulting, and preparation of tax documents.
Services and investment income	Advertising, market research and public opinion polling services	Covers charges for advertising, market research for design, creation, and marketing of advertisements by advertising agencies; media placement, including the purchase and sale of advertising space; exhibition services provided by trade fairs; promotion of products abroad; market research; and public opinion polling abroad on various issues. Include also commissions, brokerage fees levied by non-financial intermediaries.
Services and investment income	Agricultural, mining, and on-site processing	Covers charges for services associated with agricultural, mining and oil and gas extraction. Agricultural services includes provision of agricultural machinery with crew, harvesting, treatment of crops, pest control, animal boarding, animal care and breeding services. Mining, and oil and gas extraction related services covers drilling, derrick building, repair and dismantling services and oil and gas well casing cementing, mineral prospecting and exploration, as well as mining engineering and geologic surveying.

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Services and investment income	Airport services	Payments to or receipts from Non-resident for services relating to cargo handling, storage and warehousing charges, pilotage, navigational aid and towage, air traffic control, cleaning of transport equipment in airports and airport landing facilities which are not included in freight services. Inclusive of associated agents' fees such as freight forwarding or brokerage services.
Services and investment income	Architectural, engineering, and other technical services	Covers charges for services related to architectural design and other development project; planning and project design and supervision of dams, bridges, airports, housing projects, turnkey projects, product testing and certification, drilling services etc. Including repair and maintenance on manufacturing machinery and electrical item.
Services and investment income	Audio-visual and artistic related services	Covers charges relating to audio-visual activities (movies, music, radio and television) and services relating to the performing arts. Includes production of motion pictures, radio and television programs and musical recordings, performing arts and other live entertainment event presentation and promotion services, mass produced audio-visual products purchased or sold outright for perpetual use electronically, purchases and sales of ownership rights for entertainment such as radio and television broadcast originals, sound recordings, motion pictures, videotapes, television and radio programs over which legal or de facto ownership can be established by copyright, services provided by performing artists, authors, composers, sculptors and models, services provided by independent set, costume and lighting designers. Excludes audio-visuals stored in CD-ROM, disk or other mediums.
Services and investment income	Charges associated with intellectual property rights	Charges for the use of proprietary rights, such as patents, trademarks, copyrights, industrial processes and designs, trade secrets, and franchises, where rights arise from research and development, as well as from marketing.
Services and investment income	Charter of aircraft (with crew)	Payments to or receipts from Non-resident for the rentals of commercial aircrafts (with crews) for limited periods for the carriage of passengers. Exclude rentals or charters without crews (operating leasing) or financial leases.
Services and investment income	Charter of other modes of transport (with crew)	Payments to or receipts from Non-resident for the rentals of commercial coaches and other mode of transport not identified elsewhere (with crews) for limited periods for the carriage of passengers. Exclude rentals or charters without crews (operating leasing) or financial leases.
Services and investment income	Charter of ships and vessels (with crew)	Payments to or receipts from Non-resident for the rentals of commercial vessels or ships (with crews) for limited periods for the carriage of passengers. Exclude rentals or charters without crews (operating leasing) or financial leases.
Services and investment income	Computer services	Covers charges for hardware and software related services and data processing services which includes sales of customised software and related licenses to use; development, production, supply and documentation of customised software, including operating systems, made to order for specific users; non-customised (mass-produced) software downloaded or otherwise electronically delivered, whether with a periodic license fee or a single payment; license to use non-customised (mass-produced) software provided on a storage device such as a disk or CD-ROM with a periodic license fee; and sales and purchases of originals and ownership rights for software systems and applications. Also include hardware and software consultancy and implementation services, hardware and software installation, maintenance and repairs of computers and

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		peripheral equipment, data recovery services, programming of systems, systems maintenance and other support services such as training as part of consultancy, data-processing and hosting services, computer facilities management and other related computer services. Exclude purchase and selling of computer hardwares.
Services and investment income	Construction and installation services abroad	Payments to or receipts from Non-residents for construction (e.g. ports, dams, bridges, roads, airports, oil and gas platform, refineries, floating structures and plants), renovation and installation of electrical and mechanical systems abroad. Includes activities undertaken in connection with the prospecting and exploration of all types of minerals (exclude imports and exports of goods) and including repair and maintenance plant, building, road, fencing and drainage.
Services and investment income	Construction and installation services in Malaysia	Payments to or receipts from Non-residents for construction (e.g. ports, dams, bridges, roads, airports, oil and gas platform, refineries, floating structures and plants), renovation and installation of electrical and mechanical systems in Malaysia. Includes activities undertaken in connection with the prospecting and exploration of all types of minerals (exclude imports and exports of goods) and including repair and maintenance plant, building, road, fencing and drainage.
Services and investment income	Direct investment income	Refers to profits and dividends received from/paid to Non-resident as a result of a direct investor's investment in branches, subsidiaries and associates operating outside in the host economy.
Services and investment income	Education services	Covers charges relating to all levels of education whether delivered through correspondence courses, via television, satellite or the internet, or by teachers, among others, who supply services directly in host economies.
Services and investment income	Employer's social contributions	Contributions paid by employers on behalf of employees to social security schemes or to private insurance or pension funds in order to secure benefits for employees.
Services and investment income	Fees for salvage operations	Payments to/receipts from Non-resident for services provided at terminal facilities for coaches, trucks or other mode of transport not classified elsewhere which are not included in freight services. Inclusive of associated agents' fees such as freight forwarding or brokerage services.
Services and investment income	Freight by air	Payments to/receipts from Non-resident for the transportation of goods, including the loading on board and the unloading of goods from carriers if contracts between owners of goods and carriers require that the latter provide that service. Inclusive of the loading on board and the unloading of goods from aircrafts if contracts between owners of goods and carriers require that the latter provide that services.

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Services and investment income	Freight by other modes of transportation	<p>Payments to/receipts from Non-resident for the transportation of goods, including the loading on board and the unloading of goods from carriers if contracts between owners of goods and carriers require that the latter provide that service.</p> <p>Inclusive of the loading on board and the unloading of goods from trains, trucks or other mode of transportation not identified elsewhere if contracts between owners of goods and carriers require that the latter provide that services. Include inland waterway transport i.e. rivers, canals and lakes; pipeline transport for transportation of petroleum, water, and gas; and electricity transmission from point of supply to transformers platform prior to distribution to consumers. Exclude distribution of petroleum, water, gas and electricity to consumers.</p>
Services and investment income	Freight by sea	<p>Payments to/receipts from Non-resident for the transportation of goods, including the loading on board and the unloading of goods from carriers if contracts between owners of goods and carriers require that the latter provide that service.</p> <p>Inclusive of the loading on board and the unloading of goods from seagoing vessels if contracts between owners of goods and carriers require that the latter provide that services. Excludes transport by underwater pipelines (to be included under other modes of transportation).</p>
Services and investment income	Goods and services purchased by short term workers	Payments to or receipts from Non-resident for purchases and sales or provisions of services to seasonal, border and other short-term workers (working permit or contract for a period of lesser than 12 months) in the economy of employment.
Services and investment income	Goods and services purchased by travellers	Payments to or receipts from Non-resident for purchases and sales of travellers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travellers during their visits to host countries for holidays, participation in sports and other recreational and cultural activities, visits with friends and relatives, etc.
Services and investment income	Goods for processing (manufacturing services)	Payments to/receipts from Non-resident for fees charged on goods received/dispatched for the purpose of processing which covers processing, assembly, labelling, packing and so forth to which this company does not own the goods processed. Inclusive of oil refining, liquefaction of natural gas, assembly of clothing and assembly of electronics. Excludes prefabricated construction and labelling, and packing incidental to transport.
Services and investment income	Goods and services purchased through business and official travel	Payments to or receipts from travellers going abroad for all types of business activities; government and international organisations' employees on official travel; and carrier crew stopping off or laying over.
Services and investment income	Health services	Covers charges relating to general and specialised human health services supplied by hospitals, doctors, nurses and paramedical and similar personnel, as well as laboratory and similar services rendered remotely or on-site but the consumer does not leave the economic residence whilst consuming the services. Include diagnostic-imaging services and pharmaceutical, radiology and rehabilitation services.

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Services and investment income	Heritage and recreational services	Covers charges relating to services associated with museums and other cultural, sporting, gambling and recreational activities, except those involving persons outside their economy of residence (travel).
Services and investment income	Information services	Covers charges for news agency services and other information services which includes provision of news, photographs and feature articles to the media; database services such as database conception, data storage and dissemination of data and database, online and magnetic, optical or printed media and web search portals. Also include direct non-bulk subscriptions to newspapers and periodicals, other online content provision services, library and archive services.
Services and investment income	Legal services	Covers charges for services relating to legal advice, judicial and statutory procedures which includes legal advisory, legal representation, drafting services for legal documentation and instruments, certification consultancy, and escrow and settlement services.
Services and investment income	License fees to reproduce and distribute intellectual property	Charges for licences to reproduce and/or distribute intellectual property embodied in produced originals or prototypes, such as copyrights on books and manuscripts, computer software, cinematographic works and sound recordings, and related rights, such as for the recording of live performances and for television, cable or satellite broadcast.
Services and investment income	Management consulting services	Covers charges for services associated with provision of advice, guidance or operational assistance to business and public relations services which includes advisory, guidance and operational assistance services proceeded to businesses for business policy and strategy, overall planning, structuring and control of an organisation. Includes management auditing, market management, human resources, production management and project management consulting, and services related to improving the image of the clients and their relations with public and other institutions.
Services and investment income	Other personal services	Covers charges relating to services relating to social services, membership dues of business associations, domestic services, etc.
Services and investment income	Other terminal facilities	Payments to or receipts from Non-resident for services relating to the process of recovering a ship, its cargo or other property after a shipwreck or other casualty. Inclusive of towing, re-floating, patching or repairing of sunken or grounded vessels or ships.
Services and investment income	Passenger fare by air	Payments to/receipt from Non-resident for the fares and other expenditure relating to international carriage of passengers and also other incidental expenses (e.g. excess baggage, other personal accompanying effects, food, drink, etc.) that passengers incur while on board the carriers. Inclusive of taxes levied on passenger services i.e. sales or value-added taxes; fares of package tours, charges for excess baggage, vehicles, or other personal accompanying effects, and food, drink; and other items purchased on board of carriers.

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Services and investment income	Passenger fare by other modes of transportation	Payments to/receipt from Non-resident for the fares and other expenditure relating to international carriage of passengers and also other incidental expenses (e.g. excess baggage, other personal accompanying effects, food, drink, etc.) that passengers incur while on board the carriers. Inclusive of taxes levied on passenger services i.e. sales or value-added taxes; fares of package tours, charges for excess baggage, vehicles, or other personal accompanying effects, and food, drink; and other items purchased on board of carriers.
Services and investment income	Passenger fare by sea	Payments to/receipt from Non-resident for the fares and other expenditure relating to international carriage of passengers and also other incidental expenses (e.g. excess baggage, other personal accompanying effects, food, drink, etc.) that passengers incur while on board the carriers. Inclusive of taxes levied on passenger services i.e. sales or value-added taxes; fares of package tours, charges for excess baggage, vehicles, or other personal accompanying effects, and food, drink; and other items purchased on board of carriers.
Services and investment income	Port services	Payments to or receipts from Non-resident for services relating to stevedoring and cargo handling, storage and warehousing charges, harbour dues and fees, anchorage and berthing facilities, tug boat services, pilotage, navigational aid and towage, cleaning of transport equipment at ports which are not included in freight services. Inclusive of associated agents' fees such as freight forwarding or brokerage services.
Services and investment income	Portfolio investment income	Refers to dividends received from/paid to Non-residents arising from holdings of equity shares and other forms of participation in the equity of enterprises.
Services and investment income	Postal and courier services	Payments to or receipts from Non-resident for services of pickup, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages. Also include post office counter services such as sales of stamps, poste restante services, telegram services and mailbox rental services. Exclude financial services rendered by postal administration entities, mail preparation services (other business services) and services related to postal communication systems (telecommunication services).
Services and investment income	Rental on natural resources	Covers income receivable for putting national resources at the disposal of Non-residents. Include amounts payable for the use of land extracting mineral deposits and other subsoil assets, and for fishing, forestry, and grazing rights (also known as royalties). Also include government charges on usage on land designated for embassies or military bases.
Services and investment income	Rentals/operating leasing of aircraft (without crew)	Payments to/receipt from Non-resident for operational leases or rental of aircraft (without crews).
Services and investment income	Rentals/operating leasing of dwellings, other buildings and machinery	Payments to/receipt from Non-resident for operational leases or rental of real estate, i.e. buildings and land; rent and operational lease of structures, machinery and equipment (exclude transport equipment). Exclude rental or operational leases of real estates by international organisations, embassies or other government-related institutions.

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Services and investment income	Rentals/operating leasing of other transport equipment (without crew)	Payments to/receipt from Non-resident for operational leases or rental of other transportation equipment such as railways cars, containers, rigs and etc. (without crews).
Services and investment income	Rentals/operating leasing of ships and vessels (without crew)	Payments to/receipt from Non-resident for operational leases or rental of ships and vessels (without crews).
Services and investment income	Repair and maintenance of aircraft, ships and other transport equipment	Payments or receipts of maintenance and repair work by residents on goods that are owned by nonresidents (and vice versa). The repairs may be performed at the site of the repairer or elsewhere. Repairs and maintenance on ships, aircraft, and other transport equipment are included in this item. Exclude cleaning of transport equipment, construction maintenance and repairs, and maintenance and repairs of computers.
Services and investment income	Research and development	Covers charges for services associated with provision of customized and non-customized research and development services covers the provision of research and development services that are made-to order (customized) and development of non-customized research and development, excluding sales of proprietary rights, and sales related to licences to reproduce or use; and sale of proprietary rights arising from research and development covering patents, copyrights arising from research and development, industrial processes and designs (including trade secrets), testing and other product or process development activities not included elsewhere.
Services and investment income	Subsidies on products and productions	Covers cross-border payments/receipts of subsidies on products and productions.
Services and investment income	Taxes on products and productions	Covers cross-border payments/receipts of taxes on products; which includes value-added taxes, import duties, export taxes, and excise; on productions; which includes payroll taxes, recurrent taxes on buildings and land, and business licenses.
Services and investment income	Telecommunication services	Covers charges for telecommunication services (transmission of sound, images and other information by telephone, telex, telegram, cable, broadcasting, satellite, e-mail, Internet, facsimile services, teleconferencing, etc).
Services and investment income	Trade-related services	Covers charges and commissions on goods and service transactions payable to merchants, commodity brokers, dealers, auctioneers and commission agents. These services include, for example, the auctioneer's fee or agent's commission on sales of ships, aircraft and other goods.
Services and investment income	Travel for medical treatment	Payments to or receipts from Non-resident for purchases and sales of travellers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travellers during their visits to host countries for health treatments, operations or surgeries fees and other health-related purposes.
Services and investment income	Travel for pilgrimage and religious observances	Payments to or receipts from Non-resident for purchases and sales of travellers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travellers during their visits to host countries for holidays, participation in sports and other recreational and cultural activities, visits with friends and relatives, etc.

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Services and investment income	Wages and salaries in cash	Covers amounts payable in cash (or any other financial instruments used as means of payments) to employees in return for labour input rendered, before deducting withholding taxes and employees' contributions to social insurance schemes. Included are basic wages and salaries; extra pay for overtime, night work, and weekend work; cost of living allowances, local allowances, and expatriation allowances; bonuses; annual supplementary pay, such as "thirteenth month" pay; allowances for transportation to and from work; holiday pay for official holidays or annual holidays; and housing allowances. Excludes the reimbursement by employers of expenditures made by employees in order to enable them to take up new or relocated jobs (e.g., reimbursement for travel and related expenses) or expenditures on items needed to carry out their work (e.g., tools or special clothing).
Services and investment income	Wages and salaries in kind/benefits attributable to employees	Covers amounts payable in the form of goods, services, interest forgone, and shares to employees in return for labor input rendered. Include meals; accommodation; sports, recreation, or holiday facilities for employees and their families; transportation to and from work; goods and services from the employer's own processes of production; bonus shares distributed to employees; and so forth. The goods or services may be provided free or at a reduced cost. Also includes the Employee Stock Options (ESOs).
Services and investment income	Waste treatment services	Covers charges for services associated with waste treatment and de-pollution which includes treatment of radioactive and other waste, stripping of contaminated soil, cleaning up of pollution including oil spills, restoration of mining sites, and decontamination and sanitation services. Include other services relating to the cleaning or restoring of the environment.
Current transfers	Personal transfer	Covers current transfers in cash made or received by resident households to or from Non-resident households. Personal transfers thus include all current transfers towards or from personal individuals regardless of type of institutions the source or target monies are heading to.
Current transfers	Workers' remittances	Covers transfers by migrants who are employed in new economies. (A migrant is a person who comes to an economy and stays, or is expected to stay, for a year or more).
Current transfers	Fines and penalties (government sector)	Covers transfers on payments or receipts of fines and penalties imposed by/to nonresidents by courts of law to Malaysia Government.
Current transfers	Grants and gifts	Transfers in the form of gifts and dowries to individuals and contributions, donations or grants to non-profit organisations.
Current transfers	Grants, aid, donations and unclaimed monies	Gifts of food, clothing, other consumer goods, medical supplies, etc. associated with relief efforts in the wake of famine, earthquakes, other natural disasters, war, or other actions (administrative costs directly associated with aid are included).
Current transfers	Legacies, compensations and prizes	Transfers on account of legacies, inheritances and court awards including alimony, fines and compensation for damages; compensation and other settlements for default in commercial contracts (not covered by insurance), prizes and winnings; pledging of security deposits and performance/tender bonds.
Current transfers	Net premiums on non-life insurance and standardised guarantees.	Net premiums on non-life insurance and standardised guarantees.

Category	Items	Description
Current transfers	Pension, gratuity	Contributions for pension funds and gratuity between resident/Non-resident government as one party and resident/Non-resident employees as the other party.
Current transfers	Taxes on income, wealth and other taxable assets (government sector)	Covers transfers on payments or receipts of taxes levied on income earned by nonresidents from the provision of labour or financial assets including capital gains arising from assets to the Malaysia Government. Includes taxes on interest and dividends, taxes on financial transactions such as taxes on issue, purchase and sales of securities. Exclude taxes on rent and ownership of land, and inheritance taxes.
Capital transfers	Acquisition/ disposal of non-produced, non-financial assets	Comprises acquisition or disposal of non-produced, tangible assets (land and subsoil assets) acquisition or disposal of non-produced, intangible assets, such as patents, copyrights, trademarks, franchises, goodwill, etc. and leases or other transferable contracts.
Capital transfers	Migrant transfer	Contra entries to the flows of goods and changes in financial items that arise from the migration (change of residence for at least a year) of individuals from one economy to another.
Credit facilities	Long-term loan/financing facilities, whereby the original tenure exceeds one year - Extension to /receipt from Non-resident.	Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities.
Credit facilities	Long-term loan/financing facilities, whereby the original tenure exceeds one year - Prepayment of other loan/financings facilities to/by Non-resident.	Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities.
Credit facilities	Long-term loan/financing facilities, whereby the original tenure exceeds one year - Repayment of other loan/financings facilities to/by Non-resident.	Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities.
Credit facilities	Short-term loan/financing facilities, whereby the original tenure is one year or less - Extension to /receipt from Non-resident.	Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities.
Credit facilities	Short-term loan/financing facilities, whereby the original tenure is one year or less - Prepayment of other loan/financings facilities to/by Non-resident.	Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities.

Category	Items	Description
Credit facilities	Short-term loan/financing facilities, whereby the original tenure is one year or less - Repayment of other loan/financings facilities to/by Non-resident.	Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities.
Other investment	Placement/withdrawal of deposits of residents with/from financial institutions abroad.	Placement/withdrawal of deposits of residents with/from financial institutions abroad. Note: Financial institutions abroad refers to bank and non-bank financial institutions (Inclusive treasury centers and holding companies).
Other investment	Purchase/sale of real estate abroad (commercial).	Purchase/sale of real estate in abroad, including the buying and selling of lands for commercial/residential purposes.
Other investment	Purchase/sale of real estate abroad (residential).	Purchase/sale of real estate in abroad, including the buying and selling of lands for commercial/residential purposes.
Other investment	Purchase/sale of real estate in Malaysia (commercial).	Purchase/sale of real estate in Malaysia, including the buying and selling of lands for commercial/residential purposes.
Other investment	Purchase/sale of real estate in Malaysia (residential).	Purchase/sale of real estate in Malaysia, including the buying and selling of lands for commercial/residential purposes.
Others	Auxiliary Insurance Services	Payments to or receipts from Non-residents on the provision of services that are closely related to insurance/takaful and pension fund operations. Inclusive of agents' commissions, insurance brokering and agency services, insurance and pension consultancy services, evaluation and loss adjustment services, actuarial services, salvage administration services, and regulatory and monitoring services on indemnities and recovery services. These services are charged through explicit charges.
Others	Claims paid/received on insurance/takaful on goods	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from Non-residents on the actual claims paid on the insured imported/exported goods.
Others	Claims paid/received on reinsurance/retakaful	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from Non-residents on the actual claims paid on reinsurance/retakaful.
Others	Claims settlements on high risk insurance/takaful relating to fire, marine, aviation, etc.	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from Non-residents on the actual settlement on high risk insurance/takaful.

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Others	Claims settlements on life insurance/takaful	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from Non-residents on the actual claims/benefits paid to beneficiaries on life insurance/takaful.
Others	Claims settlements on other general insurance/takaful	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from Non-residents on the actual settlement on other general insurance/takaful.
Others	Commission & other charges relating to loan/financing obligations of the Malaysian Government.	Covers payments to/receipts from Non-residents on account of Government-related transactions not included elsewhere. Commission & other charges relating to loan obligations of the Malaysian Government.
Others	Compensation and pledging	Compensation arising from court awards and default contract; pledging of security deposits and performance/tender bonds.
Others	Corporate Stocks and Shares - Issued by Non-residents in domestic capital market.	Purchase/sale of listed and unlisted equity shares, unit trusts units, Transferable Subscription Right (TSR) and any rights issue or option in respect of such rights. Also include participating redeemable/non-redeemable preference shares.
Others	Corporate Stocks and Shares - Issued by Non-residents in international markets.	Purchase/sale of listed and unlisted equity shares, unit trusts units, Transferable Subscription Right (TSR) and any rights issue or option in respect of such rights. Also include participating redeemable/non-redeemable preference shares.
Others	Corporate Stocks and Shares - Issued by residents in domestic capital market.	Purchase/sale of listed and unlisted equity shares, unit trusts units, Transferable Subscription Right (TSR) and any rights issue or option in respect of such rights. Also include participating redeemable/non-redeemable preference shares.
Others	Corporate Stocks and Shares - Issued by residents in international markets.	Purchase/sale of listed and unlisted equity shares, unit trusts units, Transferable Subscription Right (TSR) and any rights issue or option in respect of such rights. Also include participating redeemable/non-redeemable preference shares.
Others	Credit facilities extension to/receipt from Non-resident.	Revolving credit is a commitment by a bank to lend a specified amount to a customer under predefined terms and it is automatically renewed for the same amount over a given period. An overdraft is an advance/facility granted by a bank under the current account, whereby the customer is authorized to draw on the account up to an approved limit. These facilities are to be classified as short-term facilities.
Others	Employee stock options	Employee stock options

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Others	Equity investment other than mergers and acquisitions	Investment through the setting up and expansion of business entities in Malaysia/abroad, including joint ventures and takeovers. In general such investment would involve owning 10% or more of the ordinary share capital or voting power, and/or with effective voice in management of the investee company. Also include participating redeemable/non-redeemable preference shares. Equity investment of a parent company i.e. direct investor in it's subsidiaries or affiliates i.e. direct investment enterprise, through the purchase of existing shareholders' interests or subscription in the expanded paid up capital of the entity, or through share swaps. Also includes equity investment for the establishment of a new entity.
Others	Explicit margins on buying and selling of financial instruments	Covers all charges imposed by dealers or market-makers in financial instruments, if able to be determined explicitly. Alternatively, is equal to the margin between buying and selling prices of foreign exchange, shares, bonds, notes, financial derivatives and other financial instruments.
Others	Explicitly-charged asset management services	Covers all charges of holding financial assets on behalf of owners which include administrative expenses such as payments to fund managers, custodians, banks, accountants or lawyers or their own staffs.
Others	Explicitly-charged financial services	Covers all charges relating to financial intermediation services and auxiliary services (except those of insurance enterprises and pension funds) such as commissions and fees for letters of credit, lines of credit, credit rating services, financial leasing services, foreign exchange transactions, consumer and business credit services, brokerage services, underwriting services, arrangements for various hedging instruments, financial market operational and regulatory services, security custody services, etc. Include early and late repayment fees, penalties and account charges.
Others	Extension/receipt (drawdown) of long-term term loan/financing to/from Non-resident.	Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. Long-term Term Loans, whereby the original tenure exceeds one year
Others	Extension/receipt (drawdown) of short-term term loan/financing to/from Non-resident.	Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. Short-term Term Loan, whereby the original tenure is one year or less
Others	Financial intermediation service charges indirectly measured (FISIM)	Margins between interest payable and the reference rate on loans and deposits (derived transaction).
Others	Financial lease extension to/receipt from Non-residents.	Refers to an agreement under which a lessee contracts to pay a sum of money (to be classified as repayment/prepayment) to the lessor for the use of the asset for most or all of its expected economic life. The lessee is deemed to be owner of the asset being financed, and assumed the rights, risk, rewards and responsibilities of ownership. To be regarded as long term facility.
Others	Fines and penalties (private sector)	Covers transfers on payments or receipts of fines and penalties imposed by/to nonresidents by courts of law. Exclude fines and penalties imposed or paid by Malaysia government

Category	Items	Description
Others	Head office accounts in branches	Investment through the setting up and expansion of business entities in Malaysia/abroad, including joint ventures and takeovers. In general such investment would involve owning 10% or more of the ordinary share capital or voting power, and/or with effective voice in management of the investee company. Also include participating redeemable/non-redeemable preference shares. Capital provided to /received by branches from head office with no repayment obligation.
Others	Inter-company settlement for offsetting payables against receivables.	Inter-company settlement for offsetting payables against receivables.
Others	Interest/profit paid to/ received from non-related Non-resident company relating to loan/financing obligations, including non-participating preference shares and financial leases.	Interest paid to/ received from non-related Non-resident company relating to loan obligations, including non-participating preference shares and financial leases.
Others	Interest/profit paid to/ received from related Non-resident company relating to loan/financing obligations, including non-participating preference shares and financial leases.	Interest paid to/ received from related Non-resident company relating to loan obligations, including non-participating preference shares and financial leases.
Others	Interest/profit paid to/received from Non-residents on money market instruments.	Interest paid to/received from Non-residents on money market instruments.
Others	Interest/profit paid to/received from Non-residents on deposits and negotiable instruments of deposits (NIDs).	Interest paid to/received from Non-residents on deposits and negotiable instruments of deposits (NIDs).
Others	Interest/profit paid to/received from Non-residents on investment in bonds and notes.	Interest paid to/received from Non-residents on investment in bonds and notes.
Others	International organisations	Covers payments to/receipts from Non-residents on account of Government-related transactions not included elsewhere. Covers transactions between Malaysian Government offices and international organisations.

Category	Items	Description
Others	Investment income attributable to Non-resident policyholders in insurance, pension schemes and standardised guarantees	Refers to: (a) Investment income earned on the assets invested to meet insurance companies' provision liabilities is attributable to insurance policyholders (premium supplements); and (b) Investment income attributable to beneficiaries of pension schemes and is repaid to the pension fund (premium supplements for life).
Others	Issuance	Refers to preference shares, which entitle the holder to a fixed rate of dividend but do not provide for participation in the distribution of the residual value upon dissolution of an incorporated enterprise. To be classified as a long-term facility. Payment to/receipt from Non-resident arising from residents' subscription to/issuance of the non-participating redeemable/non-redeemable preference shares.
Others	Liquidation of investment	Investment through the setting up and expansion of business entities in Malaysia/abroad, including joint ventures and takeovers. In general such investment would involve owning 10% or more of the ordinary share capital or voting power, and/or with effective voice in management of the investee company. Also include participating redeemable/non-redeemable preference shares. Refer to the payment/receipt of funds arising from the sale of businesses owned by foreign/domestic owners of such businesses in Malaysia/abroad.
Others	Malaysian government offices abroad and foreign offices in Malaysia	Covers payments to/receipts from Non-residents on account of Government-related transactions not included elsewhere. Transactions with Government offices abroad or foreign offices in Malaysia. (e.g. diplomatic, embassies and students department, military units and other agencies). Including visa.
Others	Mergers and acquisitions	Investment through the setting up and expansion of business entities in Malaysia/abroad, including joint ventures and takeovers. In general such investment would involve owning 10% or more of the ordinary share capital or voting power, and/or with effective voice in management of the investee company. Also include participating redeemable/non-redeemable preference shares. Arise when two or more companies agree to combine into a single operation. Acquisitions involve the purchase of one company or group of companies.
Others	Non-life insurance claims and calls under standardised guarantees.	Non-life insurance claims and calls under standardised guarantees.
Others	Other capital transfers (government sector)	Includes investment grants, in cash or in kind, made by governments to Non-residents, or vice versa, to finance all or part of the cost of acquiring fixed assets. Also include inheritance taxes, death duties, gift taxes, and compensation payments by government to Non-residents for damages to capital assets or serious injuries.

Category	Items	Description
Others	Other capital transfers (private sector)	Includes investment grants, in cash or in kind, made by non-government entities to Non-residents, or vice versa, to finance all or part of the cost of acquiring fixed assets. Also include inheritance taxes, death duties, gift taxes, and compensation payments by non-government entities to Non-residents for damages to capital assets or serious injuries.
Others	Placement/withdrawal of deposits of residents with/from offshore financial institutions in Labuan.	Placement/withdrawal of deposits of residents with/from offshore financial institutions in Labuan.
Others	Premium paid/received on high risk insurance/takaful relating to fire, marine, aviation, etc.	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance relating to high risk insurance/takaful.
Others	Premium paid/received on insurance/takaful on goods in the process of being exported/imported	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance on exported/imported goods.
Others	Premium paid/received on life insurance/takaful	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance relating to life insurance/takaful.
Others	Premiums paid/received on other general insurance/takaful	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance relating to other general insurance/takaful.
Others	Premiums paid/received on reinsurance/retakaful	Covers charges for premiums, and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful. Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance on reinsurance/retakaful arrangement.
Others	Prepayment of credit facilities to/by Non-resident.	Revolving credit is a commitment by a bank to lend a specified amount to a customer under predefined terms and it is automatically renewed for the same amount over a given period. An overdraft is an advance/facility granted by a bank under the current account, whereby the customer is authorized to draw on the account up to an approved limit. These facilities are to be classified as short-term facilities.

Category	Items	Description
Others	Prepayment of financial lease to/receipt from Non-residents.	Refers to an agreement under which a lessee contracts to pay a sum of money (to be classified as repayment/prepayment) to the lessor for the use of the asset for most or all of its expected economic life. The lessee is deemed to be owner of the asset being financed, and assumed the rights, risk, rewards and responsibilities of ownership. To be regarded as long term facility.
Others	Prepayment of principal to/by Non-resident on long-term term loan/financing.	Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. Long-term Term Loans, whereby the original tenure exceeds one year
Others	Prepayment of principal to/by Non-resident on short-term term loan/financing.	Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. Short-term Term Loan, whereby the original tenure is one year or less
Others	Redemption	Refers to preference shares, which entitle the holder to a fixed rate of dividend but do not provide for participation in the distribution of the residual value upon dissolution of an incorporated enterprise. To be classified as a long-term facility. Payments to/receipt from Non-resident upon redemption date of the non-participating redeemable/non-redeemable preference shares.
Others	Repayment of credit facilities to/by Non-resident.	Revolving credit is a commitment by a bank to lend a specified amount to a customer under predefined terms and it is automatically renewed for the same amount over a given period. An overdraft is an advance/facility granted by a bank under the current account, whereby the customer is authorized to draw on the account up to an approved limit. These facilities are to be classified as short-term facilities.
Others	Repayment of financial lease to/receipt from Non-residents.	Refers to an agreement under which a lessee contracts to pay a sum of money (to be classified as repayment/prepayment) to the lessor for the use of the asset for most or all of its expected economic life. The lessee is deemed to be owner of the asset being financed, and assumed the rights, risk, rewards and responsibilities of ownership. To be regarded as long term facility.
Others	Repayment of principal to/by Non-resident on long-term term loan/financing.	Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. Long-term Term Loans, whereby the original tenure exceeds one year
Others	Repayment of principal to/by Non-resident on short-term term loan/financing.	Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. Short-term Term Loan, whereby the original tenure is one year or less
Others	Settlement between Remittance Services Providers (RSPs) with resident financial institutions.	Settlement between Remittance Services Providers (RSPs) with resident financial institutions.
Others	Sharing of administrative expenses	Payments to/receipt from Non-resident head offices and branches arising from the sharing of administrative and operating expenses.

Category	Items	Description
Others	Social contributions and benefits (government sector)	Covers transfers on payments or receipts of actual contributions made by households to social security schemes and employment related schemes to Malaysia Government and actual claims by policyholders of social security schemes and employment related schemes from Malaysia Government excluding pensions and gratuity.
Others	Subscriptions/ Contributions to/ Reimbursement from International Organisations	Subscriptions/ Contributions to/ reimbursement from International Institutions such as IBRD, ADB, IDB, BIS, etc, other than IMF.
Others	Taxes on income, wealth and other taxable assets (private sector)	Covers transfers on payments or receipts of taxes levied on income earned by nonresidents from the provision of labour or financial assets including capital gains arising from assets. Includes taxes on interest and dividends, taxes on financial transactions such as taxes on issue, purchase and sales of securities. Exclude taxes on rent and ownership of land, inheritance taxes and taxes imposed or paid by Malaysia government
Others	The Bank minting of coins and printing of notes.	Covers payments to/receipts from Non-residents on account of Government-related transactions not included elsewhere. The Bank minting of coins and printing of notes.
Others	Trade missions	Covers payments to/receipts from Non-residents on account of Government-related transactions not included elsewhere. Trade missions
Others	Transfer by a company to/from its own current account overseas.	Transfer by a company to/from its own current account overseas.
Others	Transfer by a resident (exclude bank) to/from current account overseas of another resident company.	Transfer by a resident (exclude bank) to/from current account overseas of another resident company.