

Classification	Code	Purpose	Brief Description
<b>1. Goods-Services-</b>	<b>Income-Transfers Receipts &amp; Payments</b>		
<b>Import-Export</b>	<b>GDE</b>	Goods sold (Exports In fob value)	<i>All receipts for exports and re-exports between residents and nonresidents of goods regardless of when the goods are shipped and the settlement type</i>
	<b>GDI</b>	Goods bought (Imports In df value)	<i>All payments from Imports between residents and nonresidents regardless of when the goods are shipped and the settlement type</i>
<b>Transport &amp; Travel</b>	<b>STS</b>	Sea transport	<i>Transportation services provided by sea of tickets, transport of goods, cargo and other auxiliary services.</i>
	<b>ATS</b>	Air transport	<i>Transportation services provided by air of airline companies related to transport of people, cargo and other auxiliary services.</i>
	<b>OTS</b>	Other modes of transport (including Postal and courier services)	<i>Receipts and payments among residents and nonresidents related to road, pipelines and other types of transport and postal and courier services.</i>
	<b>STR</b>	Travel	<i>Travel includes leisure, health (medical reasons), education (students), visit to family and business travel, local transport, hotels, restaurants, payments of tuition, examination fee, travel agents for booking of passages of foreign trips.</i>
<b>Services with abroad</b>	<b>GMS</b>	Processing repair and maintenance services on goods	<i>Manufacturing services covers processing, assembly, labelling, packing and maintenance and repair services on goods undertaken by enterprises that do not own the goods concerned</i>
	<b>SCO</b>	Construction	<i>Creation, renovation, repair or extension affixed assets in the form of buildings, land improvements including installation and assembly work, site preparation and general construction, cost of construction, repairs and maintenance work to buildings as well as renting and establishment of necessary equipment.</i>
	<b>INS</b>	Insurance services	<i>Provision of various types of insurance to/from nonresidents and reinsurance regarding goods, life insurance, travel, reimbursement.</i>
	<b>FIS</b>	Financial services	<i>Explicit charges that require no special calculation including fees for deposit-taking and lending, fees for one-on guarantees, early or late repayment fees or penalties, account charges, fees related to letters of credit, credit card services, commissions and charges related to financial leasing, factoring, underwriting and clearing of payments.</i>
	<b>IPC</b>	Charges for the use of Intellectual property royalties	<i>Recording of receipts or payments related to charges for the use of proprietary rights such as patents, trademarks, copyrights, knowhow, industrial processes and designs including trade secrets and franchises.</i>
	<b>TCS</b>	Telecommunication services	<i>Telecommunications services encompass the transmission of sound, images or other information by telephone, telex, telegram, radio and television cable and broadcasting, satellite, electronic mail, facsimile services, including business network services, teleconferencing and support services.</i>
	<b>ITS</b>	Computer services	<i>Computer services consist of hardware and/or software-related services and data processing services</i>
	<b>IFS</b>	Information services	<i>Information services comprise news agency services, database services both online and through magnetic, optical or printed media and web search portals.</i>
	<b>RDS</b>	Research and development services	<i>Services that are associated with basic research, applied research and experimental development of new products and processes.</i>
	<b>PMS</b>	Business management consulting	<i>Includes legal services, accounting, management consulting, managerial services and public relations services, advertising, market research and public opinion polling services.</i>
	<b>TTS</b>	Technical, trade-related and other business services	<i>Includes architectural, engineering, scientific and other technical services, waste treatment and de-pollution, agricultural and mining services, operating leasing services, trade-related services, other business services not included elsewhere.</i>
<b>PRS</b>	Personal, cultural, audiovisual and recreational services	<i>Personal, cultural and recreational services are education services, health services, heritage and recreational services and other personal services.</i>	

Classification	Code	Purpose	Brief Description
Interest & Profits with abroad	K3D	Dividends intragroup	Include receipts and payments In the form of dividends to/from abroad that resident investors receive from enterprises abroad to which they participate with percentage more than 10% at their share capital. If the exact percentage is not known the intra-group would be accepted.
	no	Interest on debt Intragroup	Recording of interest as investment income on external financial assets that resident investors receive from enterprises abroad to which they participate with percentage more than 10% at their shore capital. If the exact percentage is not known the Intro-group would be accepted.
	PIP	Profits on Islamic products	According to Islamic banking definitions, for example sukuks.
	PRR	Profits or rents on real estate	Rent covers Income receivable for putting natural resources at the disposal of a nonresident institutional unit.
	DOE	Dividends on equity not Intragroup	Include receipts and payments in the form of dividends to/from abroad that resident investors receive from enterprises abroad to which they participate with percentage less than 10% at their shore capital or not in the same group
	ISH	Income on investment funds shares	Investment income attributable to collective investment fund shareholders, including mutuol funds and unit trusts.
	ISL	interest on securities more than a year	Interest from residents that hold securities of maturity more than a year issued by nonresidents and the opposite
	I5S	Interest on securities less than a year	Interest from residents that hold securities of maturity less than a year issued by nonresidents and the opposite.
	IOL	income on loans	Interest of loans between enterprises not belonging to the same group.
	IOD	Income on deposits	Receipts or income from financial institutions nonresidents for the accounts of residents and payments of income from resident financial institutions for accounts of nonresidents.
Government	GOS	Government goods and services embassies etc	included ore an transactions in both goods and services by enclaves such as embassies, consulates, military bases and international organizations with residents in the economies in which the enclaves ore located.
	GRI	Government related Income taxes, tariffs, capital transfers, etc.	Receipts ond payments of transfers of UAE government to and from nonresidents related to taxes on products, on income, wealth ond capital gains, subsidies on products, social contributions, social benefits, investment grants and donations.
Personal	CHC	Charitable Contributions (Charity and Aid)	Humanitarian aid, military assistance, contributions to international organization opart from loons, in cosh or in kind, between the governments of different countries or between governments and international organizations.
	FAM	Family Support (Workers' remittances)	Personal transfers by migrants' resident households to or from nonresident households.
	SAL	Salary (Compensation of employees)	Remuneration payable by resident enterprises to nonresident employees in return for work done by the latter during the accounting period.
	PPA	Purchase of real estate abroad from residents	The fair value of real estate purchased by residents abroad or its liquidation.
	PPL	Purchase of real estate In the UAE from non-residents	The fair value of real estate purchased by nonresidents in the UAE or its liquidation.

Classification	Code	Purpose	Brief Description
<b>II. Assets</b>			
FDI flows - Acquisition and liquidation by residents of equity & securities abroad (above 10% share)	CEA	Equity and Investment fund shares for the establishment of new company from residents abroad, equity of merger or acquisition of companies abroad from residents and participation to capital Increase of related companies abroad	Establishment of branch or company abroad, acquisition of on existing entity, purchase or sale of additional shares with percentage 10% of its capital or above abroad or liquidation of a previous investment. If the exact percentage is not known the intra-group would be accepted.
	DSF	Debt Instruments intragroup foreign securities	Bonds that a direct investor resident gives to its direct investment enterprise abroad or their repayments and a nonresident direct investment enterprise is giving to a resident direct investor or their repayments. If the exact percentage of above 10% participation is not known the intra-group would be accepted.
	REL	Reverse equity share In the UAE	Reverse share participation (from a company abroad in which a UAE company has previously Invested at least 10% shore) below 10% to the shore capital of the resident direct investor or its liquidation.

	RDL	Reverse debt instruments In the UAE	<i>Bonds, loans from a company abroad in which a UAE company has previously invested at least 10% share to its resident direct investor or their repayments.</i>
Portfolio investment flows - Acquisition and liquidation by residents of equity & securities abroad (below 10% share)	FSA	Equity other than investment fund shares In not related companies abroad	<i>Purchases or shares in equity from residents to shares of nonresidents companies with participation less than 10% or not related companies that do not belong to the same corporate group if the percentage is not known.</i>
	FIA	Investment fund shares foreign	<i>Collective investment undertakings through which investors pool funds for investment in financial or nonfinancial assets such as mutual funds and unit trusts.</i>
	DSA	Purchases and sales of foreign debt securities In not related companies - Less than a year	<i>Securities issued by nonresidents for example bonds, treasury bills, commercial papers, bankers' acceptances traded in organized markets at market prices with maturity less than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.</i>
	OLA	Purchases and sales of foreign debt securities In not related companies -More than a year	<i>Securities issued by nonresidents for example bonds, treasury bills, commercial papers, bankers' acceptances traded in organized markets at market prices with maturity more than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.</i>
	FDA	Financial derivatives foreign	<i>Transactions of residents to financial derivatives of nonresidents according to the gain or loss (margin) that occurs at the settlement of the title and not the underlying instrument.</i>
	Lending-repayments and transfers by residents of loans & deposits abroad	DLF	Debt Instruments intragroup loans, deposits foreign (above 10% share)
AFA		Receipts or payments from personal residents bank account or deposits abroad	<i>All inward or outward flows by residents from accounts held with banks abroad.</i>
SLA		Loans - Drawings or Repayments on loans extended to nonresidents - Short-term	<i>All drawings or repayments on loans extended to nonresidents with duration less than a year In companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.</i>
LLA		Loans - Drawings or Repayments on loans extended to nonresidents • Long-term	<i>All drawings or repayments on loans extended to nonresidents with duration more than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.</i>
LEA		Leasing abroad	<i>Financial leases that is leasing agreement of a nonresident with a resident.</i>
RFS		Repos on foreign securities	<i>Repurchase agreements on securities issued by nonresidents.</i>
TCR		Trade credits and advances receivable	<i>Extension of credit by the suppliers of goods and services to their customers and advances for work that is in progress or is yet to be undertaken, in the form of prepayment by customers for goods and services not yet provided.</i>

Classification	Code	Purpose	Brief Description
<b>III. Liabilities</b>			
FDI flows - Acquisition and liquidation by nonresidents of equity & securities in the UAE (above 10% share)	CEL	Equity and investment fund shares for the establishment of new company in the UAE from non-residents, equity of merger or acquisition of companies in the UAE from non-residents and participation to capital increase of related companies from nonresidents in the UAE	Establishment of branch or other legal entity in the UAE from direct investor nonresident or disinvestment. Share relationship above 10%. Acquisition of or existing entity with percentage 10% of its capital or above in the UAE from a nonresident direct investor or liquidation of a previous investment. Purchase or sale of additional shares on a direct investment enterprise resident in the UAE or liquidation of a previous investment.
	LDS	Debt Instruments Intragroup securities in the UAE	Bonds that a direct investor nonresident gives to its direct investment enterprise in the UAE or their repayments and a resident direct investment enterprise is giving to a nonresident direct investor or their repayments. If the exact percentage of above 10% participation is not known the intra-group would be accepted.
	REA	Reverse equity share abroad	Reverse share participation (from a company in the UAE in which a foreign company has previously invested at least 10% share) below 10% to the share capital of the nonresident direct investor or its liquidation.
	RDA	Reverse debt Instruments abroad	Bonds, loans from a company in the UAE in which a foreign company has previously invested with at least 10% share to its nonresident direct investor or their repayments.
flows - Acquisition and liquidation by nonresidents of equity & securities in the UAE (below 10% share)	FSL	Equity other than investment fund shares in not related companies in the UAE	Purchases or shares in equity by nonresidents of shares in resident companies with participation less than 10% or not related companies that do not belong to the same corporate group if the percentage is not known.
	FII	Investment fund shares in the UAE	Collective investment undertakings through which investors pool funds for investment in financial or nonfinancial such as mutual funds and unit trusts.
	DSL	Purchases and sales of securities issued by residents in not related companies - Less than a year	Securities issued by residents for example bonds, treasury bills, commercial papers, bankers' acceptances traded in organized markets at market prices with maturity less than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.
	DLL	Purchases and sales of securities issued by residents in not related companies - More than a year	Securities issued by residents for example bonds, treasury bills, commercial papers, bankers' acceptances traded in organized markets at market prices with maturity more than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.
	FDL	Financial derivatives in the UAE	Transactions of nonresidents to financial derivatives of residents according to the gain or loss (margin) that occurs at the settlement of the title and not the underlying instrument.
Lending-repayments and transfers by nonresidents of loans & deposits in the UAE	LDL	Debt instruments Intragroup loans, deposits in the UAE (above 10% share)	Loans and credit that a direct investor nonresident gives to its direct investment enterprise in the UAE or their repayments and a resident direct investment enterprise is giving to a nonresident direct investor or their repayments (within financial institutions are excluded). If the exact percentage of above 10% participation is not known the intra-group would be accepted.
	AFL	Receipts or payments from persons' nonresident bank account in the UAE	AH Inward or outward flows by nonresidents from accounts held with banks in the UAE.
	SLL	Loans - Drawings or Repayments on foreign loans extended to residents Short-term	All drawings or repayments on loans extended to residents from abroad with duration less than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.
	LLL	Loans - Drawings or Repayments on foreign loans extended to residents Long-term	All drawings or repayments on loans extended to residents from abroad with duration more than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.
	LEL	Leasing in the UAE	Financial leases that is leasing agreement of a resident with a nonresident.

RLS	Repos on securities Issued by residents	<i>Repurchase agreements an securities Issued by residents.</i>
TCP	Trade credits and advances payable	<i>Extension of credit by the suppliers of goods ond services to their customers ond cdvnces for work that is in progress or is yet to be undertaken, in the form of prepayment by customers for goods ond services not yet provided.</i>