

Annex LV to the Foreign Trade and Payments Regulation

Deutsche Bundesbank Coding list for the balance of payments

(*) Deviation vis-à-vis annex LV to the Foreign Trade and Payments Regulation

Services

Product-related services	
Research and development	549
Product tests	551
Production of audiovisual and other artistic products	564
Maintenance and repair work	566
Contract production	567
Technical services	553
Architectural services	554
Engineering services	555
Disposal services	534
Agricultural and mining services	558
Enterprise-related services	
Commissions	523
Financial Services	533
Legal Services	536
Auditing, bookkeeping and tax consultancy services	546
Commercial Services	556
Advertising, market research, trade fair costs	540
Operational Leasing	594
Official fees	619
Rents	694
Other product-related or enterprise-related services	571
Personal services	
Health services	658
Education services	659
Recreational and heritage services	643
Staff leasing	517
Compensation of employees	521
Other personal services	695
Intellectual property	
1 Royalties and licences	
Use of software	613
Use of audiovisual products and other artistic copyrights	614
Use of research findings, inventions and processes	615
Use of brands, trademarks and franchises	616
Use of other rights	617
2 Distribution and reproduction rights relating to intellectual property	
Reproduction and distribution of computer software	623
Reproduction, distribution and transmission of audiovisual products and other artistic copy rights	624
Other distribution rights	627
3 Acquisition/sale of intellectual property	
Purchase/sale of software	633
Purchase/sale of audiovisual products and other artistic copyrights	634
Purchase/sale of research results	635
Purchase/sale of trademark rights and brands	636
Purchase/sale of other rights	637
Telecommunications, computer and information services	
Communication services	576
IT-Services	573
News and information services	572
Storage of information and provision of related infrastructure	574
Construction services	
1 Construction sites abroad for less than one year commissioned by non-residents	
Expenditure for construction sites abroad that exist for less than one year	580

Receipts from construction sites abroad that exist for less than one year	570
2 Construction sites abroad for more than one year commissioned by non-residents	
Expenditure for construction sites abroad that exist for more than one year	579
Receipts from construction sites abroad that exist for more than one year	569
3 Construction sites in Germany for less than one year commissioned by residents	
Receipts from construction sites in Germany that exist for less than one year	580
Expenditure for construction sites in Germany that exist for less than one year	570
4 Construction sites in Germany for more than one year commissioned by residents	
Receipts from construction sites in Germany that exist for more than one year	579
Expenditure for construction sites in Germany that exist for more than one year	569
5 Other construction services	
Repair work on buildings and other immovable assets	561
Transport services	
1 Shipping	
Sea transportation of passengers	654
Sea transport related to German imports and exports	669
Other sea transport	081
Auxiliary transport services in shipping	310
2 Air transport	
Transport of passengers by air	014
Air transport related to German imports and exports	225
Other air freight	082
Auxiliary transport services in air transport	360
3 Road transport	
Transport of passengers by road	674
Road transport related to German imports and exports	240
Other road freight	671
Auxiliary transport services in relation to road haulage	670
4 Rail transport	
Transport of passengers by rail	013
Rail transport related to German imports and exports	676
Other rail freight	681
Auxiliary transport services in relation to rail transport	340
5 Inland waterway transport	
Inland waterway transportation of passengers	664
Inland waterway transport related to German imports and exports	216
Other inland waterway freight	661
Auxiliary transport services in relation to inland waterway transport	690
6 Transport by pipeline and electricity transmission	
Transport by pipeline related to German imports and exports	226
Other transport by pipeline	215
Transmission via electricity pipelines	217
7 Postal and courier services (KEP)	
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8 Other transport services	
Required items for transport	361
Space transportation	629
Other auxiliary transport services	680
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1 Life insurance (excluding term life insurance)	
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Life insurance provided by domestic insurers to non-residents	440
Life insurance provided by domestic insurers to residents	443
2 Secondary life insurance market	
Secondary life insurance market	401
3 Transport insurance	
Transport insurance for resident policyholders	410
Transport insurance provided by resident insurers - insurance contract with non-residents	441
Transport insurance provided by resident insurers - insurance contract with residents	444
4 Other insurance	
Other insurance transactions involving domestic policyholders	420
Other insurance transactions involving domestic insurers - insurance contract with non-residents	442
Other insurance transactions involving domestic insurers - insurance contract with residents	445

5 Reinsurance	
Reinsurance commission (*)	439
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Premium/claims payment adjustment, outward reinsurance (*)	448
Profit-sharing under reinsurance contracts (*)	449
Outgoing (retro-) business	450
Incoming (reinsurance) business	451
Loss-sharing under reinsurance contracts (*)	459
6 Private pensions	
Foreign pension funds	638
Domestic pension funds	639
7 Miscellaneous	
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Travel	
Travel	017

Transfers

Private Transfers	
Payments arising from transactions with foreign authorities	810
Subsidies received from the European Union	812
Inheritances, legacies, donations, restitution	850
Reparation payments made by private sector entities	724
Debt relief granted by private sector	727
Personal transfers between private households	728
Workers' remittances	861
Capital investments by foreign workers	862
Other private support payments	729
Transactions by the federation, federal states and local authorities	
1 Expenditure on pensions	
Pensions	526
Pension benefits	527
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Other pensions	529
2 Tax revenue and tax refunds from domestic public authorities	
Income tax and solidarity surcharge	762
Investment income tax and corporation tax	763
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Property tax and real estate transfer tax	769
Other taxes	774
3 Federal government payments to German diplomatic missions	
Federal government payments to German diplomatic missions abroad to cover regular operating costs	710
Salary payments to German employees at German embassies and consulates	712
Salary payments to foreign employees at German embassies and consulates	525
4 Other receipts and expenditure of the federation, federal states and local authorities	
Reparation payments by public authorities	720
Transactions with international organisations	740
Receipts and expenditure of the German armed forces	700
Debt relief granted by the federal government	725
Other receipts and expenditure of the federation, federal states, local authorities and other public authorities	760
Other transfers	
Other transfers	854

Trade in goods

(Note: Payments in conjunction with German imports and exports or the shipment of goods are, pursuant to Section 63 para. 2 no. 2 of AWV, exempt from reporting requirements)	
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Merchanting	
Merchanting	003

Trade in electricity and gas	
Trade in gas - delivery point in Germany	998
Trade in gas - delivery point abroad	990
Trade in electricity - delivery point in Germany	994
Trade in electricity - delivery point abroad	995
Trade in gold	
Trade in gold	989
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Receipts from and expenditure on other trade in goods	997
Ancillary services in goods and services transactions	
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Payments related to German imports and exports and shipments that increase the value of the goods	602
Charges related to German imports and exports	601
Warranties, reimbursements and repayments, and discounts in connection with service transactions with non-residents	610

Financial transactions and investment income

I Investments of residents in foreign economic territories

Foreign securities	
1 Bonds	
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Euro bonds issued by the foreign public sector	701
Foreign currency bonds issued by the foreign public sector	101
(b) Bonds issued by the foreign private sector	
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2 Money market instruments	
Money market instruments issued by non-residents	105
3 Shares	
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4 Investment fund shares	
(a) Money market fund shares	
Foreign money market funds with earnings distribution (also where there is the choice between a cash dividend and earnings retention.	606
Foreign money market funds with earnings retention	607
(b) Other investment fund shares	
Other foreign investment funds with earnings distribution (also where there is the choice between a cash dividend and earnings retention)	106
Other foreign investment funds with earnings retention	129
Direct investments in foreign economic territories	
1 Shares in the capital and reserves of non-resident enterprises, branches and permanent establishments	
(a) Shares in foreign public limited companies, held by domestic MFIs	
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign unlisted public limited companies	107
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign listed public limited companies	827
Inpayments to the capital reserves of foreign public limited companies and repayments to the latter including grants for the compensation of reported losses carried forward	108
(b) Shares in foreign public limited companies held by resident enterprises, households and general government	
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign unlisted public limited companies	207
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign listed public limited companies	927
Inpayments to the capital reserves of foreign public limited companies and repayments to the latter including grants for the compensation of reported losses carried forward	208

(c) Shares in foreign enterprises in a legal form other than that of a public limited company, held by domestic MFIs	
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign non-public limited companies - payments associated with the establishment and dissolution or purchase and sale of foreign branches and permanent establishments	111
Inpayments to the capital reserves of foreign non-public limited companies and repayments to the latter including grants for the compensation of reported losses carried forward	112
(d) Shares in foreign companies other than that of a public limited company held by resident enterprises, households and general government	
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign non-public limited companies - payments associated with the establishment and dissolution or purchase and sale of foreign branches and permanent establishments	211
Inpayments to the capital reserves of foreign non-public limited companies and repayments to the latter including grants for the compensation of reported losses carried forward	212
Exploration costs abroad	237
(e) Shares in foreign investment funds (capital interest >= 10 per cent)	
Purchase and sale of shares in foreign investment funds (open-end fund) in the legal form of listed public limited companies (interest >= 10 per cent) (*)	890
Purchase and sale of shares in foreign investment funds (open-end fund) in the legal form of unlisted public limited companies (interest >= 10 per cent) (*)	891
Purchase and sale of shares in foreign investment funds (open-end fund) in the legal form of non-public limited companies (interest >= 10 per cent) (*)	892
Purchase and sale of shares in foreign investment funds (closed-end fund) in the legal form of non-listed public limited companies (interest >= 10 per cent) (*)	894
Purchase and sale of shares in foreign investment funds (closed-end fund) in the legal form of non-public limited companies (interest >= 10 per cent) (*)	895
2 Direct investment loans of resident direct investors	
Granting and repayment of loans with a maturity of more than 12 months by domestic enterprises and households and general government (as lenders) to non-resident enterprises in which they have a direct or indirect stake and to branches and permanent establishments	222
Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises and households and general government (as borrowers) from non-resident enterprises in which they have a direct or indirect stake and with non-resident branches and permanent establishments	267
Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises and households and general government (as borrowers) from non-resident financial subsidiaries in which they have a direct or indirect stake	269
Granting and repayment of loans with a maturity of more than 12 months by domestic enterprises (as lenders) to non-resident enterprises in which they do not hold direct or indirect stakes (et vice versa), but with which they share, directly or indirectly, a common direct investor	228
Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises (as borrowers) from non-resident enterprises in which they do not hold direct or indirect stakes (et vice versa) but with which they share, directly or indirectly a common direct investor	268
Loans to non-residents and deposits at non-resident banks	
1 Loans and bank balances with an original maturity of up to 12 months (short-term loans and deposits)	not subject to reporting requirements
2 Loans and bank balances with an original maturity of more than 12 months (long-term loans and deposits)	
The granting and repayment of loans to non-residents, the endowment and repayment of credit balances at non-resident banks and the assignment (disclosed or undisclosed) of external claims with a period to maturity of more than 12 months by	
Enterprises and households	221
General government	321
Purchase and assignment (disclosed or undisclosed) and redemption of borrower's note loans, registered debt securities, registered mortgage bonds and similar non-negotiable securities of foreign issuers with a maturity of more than 12 months by resident	
MFIs	123
Enterprises and households	223
General government	323
Land and buildings and titles to these in foreign economic territories	
Purchase and sale of property and land abroad, and purchase and sale of units in closed-end real estate funds by domestic	
MFIs	132
Enterprises and households	232
General government	332
Other capital investments abroad	
1 Shares in non-resident enterprises, where they are not securitised or to be reported under direct investments	
Purchase and sale of capital interests, capital contributions, capital increases and capital reductions of corporate stakes, that are not securitised by shares, by domestic	
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Foreign emissions allowances	467
3 Other capital investments abroad	
Purchase and sale of other capital investments abroad by domestic MFIs	139
Enterprises and households	239
General government	339

II Investments by non-residents in the economic territory

Domestic securities	
1 Bonds	
(a) Bonds issued by the domestic public sector	
Federal Treasury notes	140
Fixed-interest bonds issued by domestic general government	141
Floating-rate bonds issued by domestic general government	641
Principal strips of strippable Federal bonds	133
Coupon strips of strippable Federal bonds	134
Foreign-currency bonds issued by domestic general government	143
(b) Bonds and debt securities issued by domestic banks (MFIs)	
Fixed-interest euro bonds issued by domestic MFIs	461
Floating-rate euro bonds issued by domestic MFIs	465
Fixed-interest foreign-currency bonds issued by domestic MFIs	491
Floating-rate foreign-currency bonds issued by domestic MFIs	495
(c) Bonds and debt securities issued by domestic enterprises	
Fixed-interest euro bonds issued by domestic enterprises	462
Floating-rate euro bonds issued by domestic enterprises	466
Fixed-interest foreign-currency bonds issued by domestic enterprises	492
Floating-rate foreign-currency bonds issued by domestic enterprises	496
2 Money market instruments	
Money market instruments issued by domestic MFIs	145
Money market instruments issued by domestic enterprises	245
Federal Treasury discount paper (Bubills)	344
Other money market instruments issued by general government	345
3 Shares	
Bank shares issued by domestic issuers	144
Non-bank shares issued by domestic issuers	258
4 Participation certificates ("Genussscheine")	
Participation certificates issued by domestic issuers	155
5 Investment fund shares	
(a) Money market fund shares	
Domestic money market funds with earnings distribution (including those offering a choice between a cash distribution and earnings retention)	646
Domestic money market funds with earnings retention	647
(b) Other investment fund shares	
Other domestic investment funds with earnings distribution (including those offering a choice between a cash distribution and earnings retention)	146
Other domestic investment funds with earnings retention	157
Direct investment in the economic territory	
1 Shares in the capital and reserves of resident enterprises, branches and permanent establishments	
(a) Shares in domestic MFIs in the legal form of a public limited company	
Purchase and sale of capital interests in domestic unlisted MFIs in the legal form of a public limited company, and capital contributions, capital increases and capital reductions in the form of domestic shares, issued by unlisted MFIs	147
Purchase and sale of capital interests in domestic listed MFIs in the legal form of a public limited company, and capital contributions, capital increases and capital reductions in the form of domestic shares, issued by listed MFIs	847
Impayments to the capital reserves and repayments including grants for the compensation of reported losses carried forward in the case of domestic MFIs in the legal form of a public limited company	148

(b) Shares in domestic enterprises in the legal form of a public limited company	
Purchase and sale of capital interests in domestic unlisted enterprises in the legal form of a public limited company, and capital contributions, capital increases and capital reductions in the form of domestic shares, issued by unlisted enterprises	247
Purchase and sale of capital interests in domestic listed enterprises in the legal form of a public limited company, and capital contributions, capital increases and capital reductions in the form of domestic shares, issued by listed enterprises	947
Impayments to the capital reserves and repayments including grants for the compensation of reported losses carried forward in the case of domestic enterprises in the legal form of a public limited company	248
(c) Shares in domestic MFIs in a legal form other than that of a public limited company	
Purchase and sale of capital interests in domestic MFIs in the legal form of non-public limited companies , and capital contributions, capital increases and capital reductions with respect to these domestic MFIs. Payments associated with the establishment and dissolution or purchase and sale of domestic branches and permanent establishments of foreign banks that constitute domestic MFIs	151
Impayments to the capital reserves and repayments to domestic MFIs in the legal form of non-public limited companies including grants for the compensation of their reported losses carried forward	152
(d) Shares in domestic enterprises in a legal form other than that of a public limited company	
Purchase and sale of capital interests in domestic enterprises in the legal form of non-public limited companies , and capital contributions, capital increases and capital reductions with respect to these domestic enterprises . Payments associated with the establishment and dissolution or purchase and sale of domestic branches and permanent establishments of foreign enterprises and households	251
Impayments to the capital reserves and repayments to domestic enterprises in the legal form of non-public limited companies including grants for the compensation of their reported losses carried forward	252
2 Direct investment loans of resident direct investment enterprises, branches and permanent establishments	
Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises (as borrowers) from/to non-resident enterprises which hold an indirect or direct stake in said domestic enterprises and borrowing by resident branches and permanent establishments from their non-resident head offices	262
Granting and repayment of loans with a maturity of more than 12 months by domestic enterprises (as lenders) to non-resident enterprises and individuals which hold an indirect or direct stake in said domestic enterprises and loans that domestic branches and permanent establishments grant to their non-resident head offices	227
Granting and repayment of loans with a maturity of more than 12 months by resident financial subsidiaries (as lenders) to non-resident enterprises and households which hold an indirect or direct stake in them	219
Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises (as borrowers) from non-resident enterprises in which they do not hold indirect or direct stakes (et vice versa) but with which they share, directly or indirectly a common direct investor	268
Granting and repayment of loans with a maturity of more than 12 months by domestic enterprises (as lenders) to non-resident enterprises in which they do not hold indirect or direct stakes (et vice versa) but with which they share, directly or indirectly a common direct investor	228
Loans to residents and deposits at resident banks	
1 Loans and bank balances with an original maturity of up to 12 months (short-term loans and deposits)	
Undisclosed assignment and repayment of short-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of up to 12 months) on the part of residents, broken down into the following domestic debtor groups	
MFIs	175
Financial enterprises	275
Non-financial enterprises	975
General government	373
2 Loans and bank balances with an original maturity of more than 12 months (long-term loans and deposits)	
The granting and repayment of loans (and the disclosed assignment of domestic claims) with a maturity of more than 12 months to resident:	
Financial enterprises	261
Non-financial enterprises and households	941
General government	351
New issues and disclosed assignment , repayment or repurchase of long-term borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents	
Issued by MFIs	163
Issued by financial enterprises	263
Issued by non-financial enterprises	963
Issued by general government	366
Issued by federal states (Länder)	367
Issued by cities and local authorities	368

Undisclosed assignment and repayment of long-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents, broken down into the following domestic debtor groups	
MFIs	176
Financial enterprises	276
Non-financial enterprises	976
General government	352
Land and buildings and titles to these in the economic territory	
Purchase and sale of property and land in Germany and of units in closed-end real estate funds floated in the economic territory by:	
MFIs (own account business)	172
Enterprises and households	272
General government	372
Other domestic capital investments	
1 Shares in resident enterprises, where not securitised or to be reported under direct investments	
Purchase and sale of capital interests, capital contributions, capital increases and reductions of corporate stakes, not securitised by shares, in resident:	
MFIs	178
Enterprises	278
2 Domestic emissions allowances	
Domestic emissions allowances	507
3 Other domestic capital investments	
Purchase and sale of other capital investments in Germany with resident:	
MFIs	179
Enterprises and households	279
General government	379

III Financial derivatives

1 Financial Futures	
Financial Futures, foreign futures exchanges	882
Financial Futures, domestic futures exchanges	842
2 Options	
Options, foreign futures exchanges	821
Options, domestic futures exchanges	831
3 Forward Rate Agreements (FRAs)	
Forward Rate Agreements	898
4 Interest rate and currency swaps	
Swap interest and compensation payments	584
5 Equity Swaps	
Equity Swaps	984
6 OTC options	
OTC options with foreign writers	820
OTC options with resident writers	830
Staff options issued by domestic companies	832
Staff options issued by non-resident companies	833
7 Credit Default Swaps	
Credit Default Swaps	840
8 Total Return Swaps	
Total Return Swaps	584
9 Warrants	
Warrants of foreign issuers	110
Warrants of resident issuers	150
10 Other OTC forward-type contracts	
Other OTC forward-type contracts	883

IV Investment income (Receipts and expenditure)

Receipts from securities	
1 Interest on securities	
(a) Interest on securities issued by the public sector	
Interest on securities issued by the foreign public sector which is collected by domestic MFIs	182
Interest on securities issued by the foreign public sector which is collected by domestic enterprises or households	282
Interest on securities issued by the foreign public sector which is collected by domestic general government	782
Interest on securities issued by the domestic public sector that is paid to non-residents or that residents as the first domestic instance receive from non-resident depositories	382
(b) Interest on securities issued by the private sector	
Interest on securities issued by the foreign private sector which is collected by domestic MFIs	583
Interest on securities issued by the foreign private sector which is collected by domestic enterprises and households	283
Interest on securities issued by the foreign private sector which is collected by domestic general government	783
Interest on securities issued by the domestic private sector that is paid to non-residents or that residents as the first domestic instance receive from non-resident depositories	183
2 Dividends, income from participation certificates and investment fund shares	
Receipts from foreign shares or participation certificates that are collected by domestic MFIs	185
Receipts from shares in foreign investment funds (open-end fund) that are collected by domestic MFIs, enterprises, households and general government, interest \geq 10 per cent (*)	893
Receipts from shares in foreign investment funds (closed-end fund) that are collected by domestic MFIs, enterprises, households and general government, interest \geq 10 per cent (*)	896
Receipts from foreign shares or participation certificates that are collected by domestic enterprises, households and general government	985
Receipts from domestic shares or participation certificates that are paid to non-residents or paid to residents via foreign depositories	285
Receipts from foreign investment fund shares that are collected by domestic MFIs	585
Receipts from foreign investment fund shares that are collected by domestic enterprises, households and general government	885
Receipts from domestic investment fund shares that are paid to non-residents or received by residents from non-resident depositories	685
Receipts from direct investment	
1 Receipts from shares	
Receipts from shares in public limited companies that are collected or paid by domestic MFIs	188
Receipts from shares in public limited companies that are collected or paid by domestic enterprises and households	288
2 Receipts from other stakes	
Receipts from shares in other corporations (e.g. shares in private limited companies) that are collected or paid by domestic MFIs	186
Receipts from shares in other corporations (e.g. shares in private limited companies) that are collected or paid by domestic enterprises and households	286
Receipts from other business and capital investments (e.g. shares in private partnerships) as well as branches that are collected or paid by domestic MFIs	187
Receipts from other business and capital investments (e.g. shares in private partnerships) as well as branches that are collected or paid by domestic enterprises and households	287
3 Interest on direct investment loans	
Loans from direct investors to subsidiaries: Interest on lending by resident direct investors to their non-resident subsidiaries as well as interest on resident subsidiaries' borrowing from their non-resident direct investors	289
Loans from subsidiaries to direct investors: Interest on lending by resident subsidiaries to their non-resident direct investors as well as interest on resident direct investors' borrowing from their non-resident subsidiaries	689
Loans between affiliated companies: interest on lending by affiliated companies between which there exists no direct or indirect holding, but which directly or indirectly share the same direct investor	789
Loans from financial subsidiaries to direct investors: Interest on lending by resident financial subsidiaries to their non-resident direct investors as well as interest on resident direct investors' borrowing from their non-resident financial subsidiaries	889
4 Grants for avoiding losses carried forward	
Grants collected or paid by MFIs to avoid losses carried forward or annual losses as well as the assumption of negative operating results of branches and permanent establishments inasmuch as they are included in the "outcome of normal business activities".	190
Grants collected or paid by enterprises and households to avoid losses carried forward or annual losses, as well as the assumption of negative operating results of branches and permanent establishments inasmuch as they are included in the "outcome of normal business activities".	290

Interest on loans and bank balances (deposits)	
Interest receipts and payments of MFIs arising from bank balances, loans etc.	184
Interest receipts and payments of enterprises and households arising from bank balances, loans etc.	284
Interest receipts and payments of general government arising from bank balances, loans etc.	384
Receipts and payments of negative interest of MFIs from bank deposit, loans etc. (*)	181
Receipts and payments of negative interest of enterprises or households from bank deposit, loans etc. (*)	281
Receipts and payments of negative interest of general government from bank deposit, loans etc. (*)	381
Rents on real estate	
Leasing and rental receipts and payments from domestic MFIs	180
Leasing and rental receipts and payments from domestic enterprises or households	280
Leasing and rental receipts and payments from domestic general government	380
Receipts from other capital investment	
Receipts and expenditures of MFIs arising from other company shares in foreign or domestic non-public limited companies that are not securitised	197
Receipts and expenditures of enterprises and households as well as general government arising from other company shares in foreign or domestic non-public limited companies that are not securitised	297

Other transactions

Other transactions that cannot be directly attributed to the codes for trade in goods and services or financial transactions	
Other goods and services transactions	950
Other financial transactions	951