

Proc         Charges for the Use of invokation         as patents, trademarks, copyrights, know-how, industrial processes and designs including trade secrets and franchies.           Services with abroad         TCS         Telecommunication services encompass the transmission of sound, images or other information by telephone, telex, radio and televison cable and broadcasting, satellite, and support services. Computer services consist of hardware and/or software-related services, teleconferencing and support services.           ITS         Computer services         Computer services consist of hardware and/or software-related services, addata- processing services.           IFS         Information services         Services that are associated with basic research, applied research and experimental development of new products and processes.           RDS         Research and development services.         Includes legal services, accounting, management consulting, services that are associated with basic research and public opinion polling services, and other business services.           TTS         Technical, trade-related and other business services.         Includes legal services, accounting, management consulting erelations services and public opinion polling services, trade-related services.           IBD         Interest on debt Intragroup         Personal, cultural and recreational services and payments in the form of dividents services, headth the research and ther share capital. If the exact percentage is not known the intra esident invest.           IIDD         Interest on debt Intragroup         Personal, cultural and recreational services and payments in the	Classification	Code	Purpose	Brief Description		
Import-Export         GOE         waining         Transport & Travel         Goods bought (imports in dots)         Approximation and searching the set intervention in more balances in settiment by the.           Transport & Travel         ATS         Set transport         Transport & Travel         ATS         Set transport           Transport & Travel         ATS         Set transport         Transport & Travel         Travel         Travel         Travel         Travel         Recepts and partners among reliabres on an orientation (students), partners on an orientation (students), value to family and transport in the set in the port of the analysis of the set in the port of the set in the port of the set in the port of the analysis of the set	. Goods-Services-Income-Transfers Receipts & Payments					
Optimization         All propries from incruits between relationst and nonrelations applicable of walks in order about a special on the section incruits between relationst and nonrelations applicable of the data in the data interspect int	Import- Export	GDE				
Bits         Set Stanport         auxiliary services.           AT8         Art ransport         Arts and transport           Transport & Travel         Other modes of transport (modeling Postal and Course or oversion)         Other modes of transport (modeling Postal and Course or oversion)         Course or oversion           STR         Travel         Travel         Travel         Travel           Bits         Set Travel         Travel         Travel         Travel           Bits         Set Travel         Travel         Travel         Travel           Bits         Intel includes listener health inmedical research, structure, travel         Travel         Travel           Bits         Intel includes listener health inmedical research, structure, travel         Travel         Travel           Bits         Insurance services         Orastruction         Travel         Travel           Bits         Insurance services         Orastruction         Travel         Travel           Bits         Insurance services         Orastructure         Travel         Travel           Bits         Insurance services         Orastructure         Travel         Travel           Bits         Insurance services         Orastructure         Travel         Travel         Travel         Trav		GDI				
Als         Air finisport         action of a calling various.           Transport & Travel         Other modes of canagoo (currier evices)         Other modes of canagoo (currier evices)         Travel           STR         Travel         Travel includes lesue, health (modical resource), educations, built to Transport on the pair and mode to compare services on goods         Travel         Travel         Travel         Travel includes lesue, health (modical resource), educations, powers for one respinsor to tooling of passages looing rips.           SCO         Construction         Travel         Travel includes provide in travel proveprovide in travel proveprovide in travel provide in t		STS	Sea transport	auxiliary services.		
Transport & Travel         OTS         Other modes at transport (including probail and course services)         Other transport and positive services         Other transport of transport and posal and courier services.           STR         Travel         Travela		ATS	Air transport	cargo and other auxiliary services.		
STR         Travel         business travel, local transport, hotels, restaurates, powers to Aution, examination fee, invest agreess for hotels, pressmaller, packeting and maintenance agreeds on oppods underlates hypering that automates that the godds oncerned.           Services         GMS         Processing repair and goods         Manufacturing services covers processing, assembly using preparation and general concerned.           SCO         Construction         Creation, terrory using, repair or extension of these assembly oncy, allog preparation and general concerned.           INS         Insurance services         Depoids. If the surance on paceid calculation inducting services, company the repairs on paceid calculation inducting as well as a service in the context on page of any other repairment.           Services with abroad         FIS         Financial services         Depoid. If the surance, comprise the subset on the use of insulance, any other repairment.           Services with abroad         TCS         Talecommunication         Recording of recepts or phase services and framchies.           TCS         Talecommunication         Recording of recepts or phase services and framchies.         Professional and therapion for the or optication or phase services and framchies.           TCS         Talecommunication         Recording of recepts or phase services.         Professional and therapion of sound, images or other framchies.           FDS         Research and charden services and framchies.         Recording of recepts or phaservices.         Recording	Transport & Travel	отѕ	(Including Postal and			
GMS         maintenance services on goods unidetaken by enterprises had do not own the goods concerned.           SCO         Construction         Creation, renovation, repair or extension of float dassentby work, site preparation and general memory on trainage assets in the form of buildings, land in memory on trainage assets in the form of buildings.           INS         Insurance services         Proofs on of various types of memory outpervise.           FIS         Financial services         Proofs on of various types of memory outpervise.           FIS         Financial services         Proofs on of various types of memory outpervise.           FIS         Financial services         Proofs on on-of various types of memory outpervise.           FIS         Financial services         Proofs on on-of various types of memory outpervise trained on data services.           FIS         Financial services         Proofs on on-of various types of memory outpervise trained on other pervises.           FIS         Financial services         Recording of recelpts or payments related to charge for the use of inspect services.           FIS         Telecommunication         Proofs on other services         Recording of recelpts or payments related to charge for the use of inspect services.           FIS         Telecommunication         Proofs on other services.         Proofs on other services.           FIS         Telecommunication         Proofs on the othere services.         Proof		STR	Travel	business travel, local transport, hotels, restaurants, payments of tuition, examination fee , travel agents for booking of passages foreign trips.		
Seco         Construction         improvements including installation and assembly work, site preparation and general construction, cost const		GMS	maintenance services on	ond repair services on goods undertaken by enterprises that do not own the goods concerned.		
INS         Insurance services         poods, tite insurance, aread, reimbusement.           FIS         Financial services         Explicit direges that require no special calculation including fees for deposit laking and lenging, fees for one-off guarantees, early or letter services, commissions and charges related to intracel leaging, fees for deposit diverges for the use of proprietary rights and lenging fees for deposition, underwring and cleaning of proprietary rights and explorits including fees for the use of proprietary rights and leaging fees for the use of proprietary rights and as patients, its demonds, copyrights, know-how, industing processes and designs including the societs and financials, snow-how, industing processes and designs including and societs and financials services and fees for the use of proprietary rights and as patients, its demonds, copyrights, know-how, industing processes and designs including desociets and financials, snow-how, industing processes and designs including and sopport services.           Services with abroad         TCS         Telecommunication services comprise news agency services, database services database services and data processing services.           ITS         Computer services         Computer services constit and a social data with a social calculary pointer methods.           Research and development services advection, advecadvection, advection, advection, advection, advection, advection,	Services with abroad	sco	Construction	improvements including installation and assembly work, site preparation and generel construction, cost of construction, repairs and maintenance work to buildings as well as renting and establishment oj necessary equipment.		
FIS         Financial services         Recording of receipts or payments (restor payment)         restor payment           Services with abroad         IPC         Charges for the use of intellectual property royalties         Recording of receipts or payments related to charges for the use of as patient, fradomarks, copyright, know-how, including powers, copyright, know-how, incl		INS	Insurance services			
IPC         Charges for the use of royalities         as patents, trademarks, copyrights, know-how, industrial processes and designs including trade secrets and franchies.           Services with abroad         TCS         Telecommunications services encompass the transmission of sound, images or other information by telephone, teles, radio and televison cable and troodcasting, satellite, electronic mail, facalities earvices, including business networks services, teleconferencing and support services consist of hardware and/or software-related services and data- processing services.           ITS         Computer services consist of hardware and/or software-related services and data- processing services.           IFS         Information services consist of hardware and/or software-related services and data- processing services.           RDS         Research and development services         Services that are associated with basic research, applied research and experimental development of new products and processes.           PMS         Profesional and management consulting services.         Includes legal services, accounting, managerial services, waste treatmen and do-polution, agricultural and ming services, operating leasing services, trade-related services.           IGD         Dividends intragroup         Fersional and intrage services on other personal services and eduides with percentage more than 10% at their share capital. If the exact percentage is not known the intra-group would be accepted.           IID         Interest on debt Intragroup         Recording of interest as investment income on attemprises abroad to whitch thy participate with percentage more than 10% at th		FIS	Financial services	lending, fees for one-off guarantees, early or late repayment fees or penalities, account charges, fees related to letters of credit, credit card services, commissions and charges		
Services with abroad         TCS         Telecommunication services         Information by telephone, telex, radic and televison cable and broodcasting, statellite, and support services, including business network services, teleconferencing and support services consist of hardware and/or software-related services and data- processing services.           IFS         Information services         Information services consist of hardware and/or software-related services and data- processing services.           IFS         Information services         Information services comprise news agency services, database services both online and through magnetic, optical or printed media and web search portals.           RDS         Research and development of new products and processes.           PMS         Profesional and management consulting services           TTS         Technical, trade-related and other business services           Includes legal services, advertising, market research and public opinion poling services, herit and de-pollution, agricultural and mining services, operating leasing services, herit and ther business           Instrument         Personal, cuttural, audiovisual and recreational services         Include receipts and payments in the form of dividents toffrom abroad that resident invest receive from enterprises abroad to which they participate with percentage more than 10% their share capital. If the exact percentage is not known the intra group would be accepted.           IID         Interest on debt Intragroup         Recording of interest as investment income on external financial assets that resident receive from enterprises abroad to which		IPC	intellectual property	Recording of receipts or payments related to charges for the use of proprietary rights such as patents, trademarks, copyrights, know-how, industrial processes and designs including trade secrets and franchises.		
ITS         Computer services         processing services.           IFS         Information services         Information services comprise news agency services, database services both online and through magnetic, optical or printed media and web search portals.           RDS         Research and development services         Services that are associated with basic research, applied research and experimental development of new products and processes.           PMS         Proffesional and management consulting services, accounting, management consulting, managerial services, and developmenting, and development, advertising, market research and public opinion polling services.           TTS         Technical, trade-related and other business services, other business services, other business services, other business services, other business services are education services, trade-relate services, other business services are education services.           PRS         Personal, cultural, adulovisual and receational services are education services.           receive form emetry is 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 than 1% at their share capital. If the exact percentage is not known the intra group would be cacepted.           IID         Interest on debt Intragroup         Recording to itslamik banking definitions, for example sukuks.           PRR         Profits or rents on real estate         Recording to itslamik banking definitions, for example sukuks.           Interest & Profits with abroad towhich they participate with per		TCS		information by telephone, telex, radio and televison cable and broodcasting, satellite, electronic mail, facsimile services, including business network services, teleconferencing and support services.		
IFS         Information services         through magnetic, optical or printed media and web search portals.           RDS         Research and development services         Services that are associated with basic research, applied research and experimental development on new products and processes.           PMS         Profesional and management consulting services         Includes legal services, accounting, management consulting, managerial services and public optimization on the products and processes.           TTS         Technical, trade-related and other business services         Includes architectural, engineering, scientific and other technical services, trade-relate services, other business services not included desembere.           PRS         Personal, cultural, audiovisual and recreational services         Personal, cultural and recreational services are education services, health services, herite cervice menterprises abroad to which they participate with percentage more than 10% their share capital. If the exact percentage is not known the intra group would be accepted than 10% at their share capital. If the exact percentage is not known the intra group would be accepted.           IID         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 share capital. If the exact percentage is not known the intra group would be accepted.           IID         Interest on debt intragroup         Recording to islamik banking definitions, for example sukks.           PRR         Profits or rest on rea		ITS	Computer services			
RDS         Research and development services         development of new products and processes.           PMS         Proffesional and management consulting services         Includes legal services, accounting, management consulting, managerial services and pub relations services, advertising, market research and public opinion polling services, and de-pollution, agricultural and mining services, operating leasing services, trade-related and other business services           PRS         Personal, cultural, audiovisual and recreational services on other personal services are education services, health services, herite ond recreational services and professional services are education services, health services, herite ond recreational services and payments in the form of dividents to/from abroad that resident investor tecive from enterprises abroad to which they participate with percentage more than 10% their share capital. If the exact percentage is not known the intra group would be accepted.           IID         Interest on debt Intragroup         Recording to islamic products         According to islamic banking definitions, for example sukuks.           PIP         Profits on Islamic products         According to islamik banking definitions, for example sukuks.           PRR         Profits or rents on real estate         Rent covers income expirat in the form of dividents to/from abroad that resident investors receive from enterprises abroad to which they participate with percentage is not known the intra group would be accepted.           Interest & Profits with abroad         Profits or rents on real estate         Rent covers income receivable for putting natural resources at the disposal of a nonresiden		IFS	Information services			
PMS         Profitsional and management consulting services         relations services, advertising, market research and public opinion polling services.           TTS         Technical, trade-related and other business services         Includes architectural, engineering, scientific and other technical services, waste treatmen and de-pollution, agricultural and mining services, operating leasing services, trade-related services, other business services not included elsewhere.           PRS         Personal, cultural, audiovisual and recreational services         Personal, cultural and recreational services are education services, health services, herite ond recreational services on other personal services.           IGD         Dividends Intragroup         Include receipts and payments in the form of dividents to/from abroad that resident investi receive from enterprises abroad to which they participate with percentage more than 10% their share capital. If the exact percentage is not known the intra-group would be accepted.           IID         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 share capital. If the exact percentage is not known the intra-group would be accepted.           PIP         Profits on Islamic products         According to islamik banking definitions, for example sukuks.           PRR         Profits or rents on read estate         Rent covers income receivable for putting natural resources at the disposal of a nonreside institutional unit.           Interest on securities more than		RDS				
TTS       Interest & Profits with abroad       Interest & Profits with abroad       Presonal cultural, audionisation of the securities		PMS	management consulting	Includes legal services, accounting, management consulting, managerial services and public relations services, advertising, market research and public opinion polling services.		
PRS         Personal, cultural, audiovisual and recreational services         ond recreational services ond other personal services.           IGD         Dividends Intragroup         Include receipts and payments in the form of dividents to/from abroad that resident invests receive from enterprises abroad to which they participate with percentage more than 10% their share capital. If the exact percentage is not known the intra-group would be accepted investors receive from enterprises abroad to which they participate with percentage more than 10% their share capital. If the exact percentage is not known the intra-group would be accepted 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.           PIP         Profits on Islamic products         According to Islamik 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 nonresiden invisitutional unit.           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 share capital or not in the same group.           ISH         Income on Investment funds shares         Indeterst from residents that hold securities of maturity more than a year issued by nonresidents and the opposite.           ISS         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. <td rowspan="2"></td> <td>TTS</td> <td>and other business</td> <td>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.</td>		TTS	and other business	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.		
IGD       Dividends Intragroup       receive from enterprises abroad to which they participate with percentage more than 10% their share capital. If the exact percentage is not known the intra-group would be accepted 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.         IID       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 share capital. If the exact percentage is not known the Intra-group would be accepted.         PIP       Profits on Islamic products       According to islamik 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 nonreside 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 share capital or not in the same group.         ISH       Income on Investment funds shares       Investment income attributable to collective investment fund shareholders, including mutur 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.		PRS	audiovisual and	Personal, cultural and recreational services are education services, health services, heritage ond recreational services ond other personol services.		
IID       Interest on debt Intragroup       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.         PIP       Profits on Islamic products       According to islamik 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 nonresided 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 share capital or not in the same group .         ISH       Income on Investment funds shares       Investors receive from residents that hold securities of maturity more than a year issued by nonresidents and the opposite.         ISS       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.		IGD	Dividends Intragroup	Include receipts and payments in the form of dividents 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.		
PIP         Profits on Islamic products         According to islamik banking definitions, for example sukuks.           Interest & Profits with abroad         PRR         Profits or rents on real estate         Rent covers income receivable for putting natural resources at the disposal of a nonresider 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 share capital or not in the same group .           ISH         Income on Investment funds shares         Investment income attributable to collective investment fund shareholders, including mutua 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.           ISS         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.		IID	Interest on debt Intragroup	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		
Interest & Profits with abroad       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 share capital or not in the same group .         ISH       Income on Investment funds shares       Investors receive from residents that hold securities of maturity more than a year issued by nonresidents and the opposite.         ISL       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.		PIP	Profits on Islamic products			
Interest & Profits with abroad       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 share capital or not in the same group .         ISH       Income on Investment funds shares       Investment investment funds and unit trusts.         ISL       Interest on securities more than a year       Interest on securities less than a year         ISS       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.		PRR		Rent covers income receivable for putting natural resources at the disposal of a nonresident institutional unit.		
ISH     funds shares     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.       ISS     Interest on securities less than a year     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.		DOE	Dividends on equity not	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 share capital or not in the same group.		
ISL     than a year     nonresidents and the opposite.       ISS     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.		ISH		Investment income attributable to collective investment fund shareholders, including mutual funds and unit trusts.		
ISS 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.		ISL				
		ISS	Interest on securities less	Interest from residents that hold securities of maturity less than a year issued by		
IOL Income on loans Interest of loans between enterprises not belonging to the same group.		IOL		Interest of loans between enterprises not belonging to the same group.		
IODIncome on depositsReceipts of income from financial institutions nonresidents for the accounts of residents a payments of income from resident financial institutions for accounts of nonresidents.		IOD	Income on deposits	Receipts of 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 are all transactions in both goods and services by enclaves such os embassies, consulates, military bases and international organizations with residents in the economies in which the enclaves are located.
	GRI	Government related Income taxes,tariffs,capital transfers,etc.	Receipts and payments of transfers of UAE government to and from nonresidents related to taxes on products, on income, wealth and capital gains, subsidies on products, social contributions, social benefits, investments and donations.
	СНС	Charitable Contrlbutions (Charity and Aid)	Humanitarian aid, military assistance, contributions to international organization apart from loans, in cash or in kind, between the governments of different countries or between governments and international organizations.
	FAM	Famlly Support (Workers' remittances)	Personal transfers by migrants' resident households to or from nonresident households.
Personal	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.
II. Assets	-	-	
		Equity and investment	
FDI flows - Acquisition and liquidation by residents of equity & securities abroad (above 10% share)	CEA	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	Establishment of branch or company abroad, acquisition of an 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 intro-group would be accepted.
	DSF	Debt Instruments Intragroup foreign secucities	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 intro-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 of least 10% share) below 10% to the share capital of the resident direct investor or its liquidation.
	RDL	Reverse debt instruments In the UAE	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.
Portfolia 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	Purchases of shares in equity from residents to shares of nonresident 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.
	FIA	Investment fund shares foreign	Collective investment undertakings through which investors pool funds for investment in financial or nonfinancial assets such as mutual funds and unit trusts.
	DSA	Purchases and sales of foreIgn debt securIties in not related companies - less than a year	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.
	DLA	Purchases and sales of foreign debt securities in not related companies - More than a year	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.
	FDA	FInancial derlvatives foreign	Transactions of residents to financial derivatives of nonresidents according to the gain or loss (margin) that accurs at the settlement of the title and not the underlying instrument.
Lending-repayments and transfers by residents of loans & deposits abroad	DLF	Debt Instruments Intragroup loans,deposits foreign (above 10% share)	Loans and credit 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 (within financial institutions are excluded). If the exact percentage of above 10% participation is not known the intra-group would be accepted.
	AFA	Receipts or payments from personal residents bank account or deposits abroad	All inward or outward flows by residents from accounts held with banks abroad.
	SLA	Loans - Drawings or Repayments on loans extended to nonresidents - Short-term	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.
	LLA	Loans-Drawings or Repayments on loans extended to nonresidents - Long-term	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.
	LEA	Leasing abroad	Financial leases that is leasing agreement of a nonresident with o resident.
	RFS	Repos on foreign securitles	Repurchase agreements on securities issued by nonresidents.
	TCR	Trade credits and advances receivable	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.



III. Liabilities			
FDI flows - Acquisition and liquidation by non-residents of equity & securitles 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 non- residents 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 an existing entity with percentage 10% of its capital or above in the UAE from o 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	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 particiption (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 o company in UAE in which a foreign company has previously invested with at least 10% share to its nonresident direct investor or their repayments.
Portfolia investment flows - Acquisition and liquidation by non- residents 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.
	FIL	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 or 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 derlvatives 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 intro-group would be accepted.
	AFL	Receipts or payments from personal nonresident bank account in the UAE	All 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	Repurchase agreements on securities issued by residents.
	ТСР	Trade credits and advances payable	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