

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		
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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			
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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.		
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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.		
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		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