

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 43/101
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LIST OF PURPOSE CODES AND DEFINITION

GOODS

00000 **Food and live animals**

Comprise:

Live animals, meat, dairy products and fish;
Vegetables and fruits; and
Edible products and feed stuff.

01000 **Beverages and tobacco**

02000 **Crude materials, inedible, except fuels**

Comprise:

Rubber and rubber products;
Cork-wood and wood products;
Textiles;
Metalliferous ores and metal scrap; and
Other crude materials.

03000 **Minerals fuels, lubricants and related materials**

Comprise:

Petroleum and petroleum products;
Crude petroleum;
Gas, natural and manufactured; and
Other Minerals, fuel and lubricants.

04000 **Animal and vegetable oils, fats and waxes**

Comprise:

Animal or vegetable oils and fats; and
Crude and refined palm oil and related products.

05000 **Chemicals and related products, not classified elsewhere**

Comprise:

Industrial chemicals (including organic and inorganic);
Dyeing, tanning and colouring materials;
Medicinal and pharmaceutical products;
Essential oils, resinoids and perfume materials; toilet, polishing and cleansing preparations;
Plastics in primary and non-primary forms; and
Other chemicals (including manufactured fertilizers).

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 44/101
-----------------	---------------------------------	---	-------------

Appendix 3

06000 **Manufactured goods**

Comprise:

Rubber manufactures;
Textile yarn, fabrics, made-up articles, and related products;
Iron and steel;
Non-ferrous metals and tin;
Other metal manufactured goods; and
Other manufactured goods.

07000 **Machinery and transport equipment**

Comprise:

Power generating machinery and equipment;
Specialised machinery and general industrial machinery and equipment;
Computers and related parts and components;
Other office machines and equipments;
Telecommunications, sound recording and reproducing apparatus and equipment;
Electrical machinery, apparatus, appliances and parts thereof;
Integrated circuits;
Memory Chips (including flash memories);
Other semiconductors, cathode thermionic valves and tubes, photocells, etc.; and
Transport equipment and related spare parts.

08000 **Miscellaneous manufactured articles**

Comprise:

Furniture and parts thereof;
Articles of apparel and clothing accessories, bags and footwear;
Professional, scientific, photographic and optical instruments and apparatus, watches and clocks;
Military and defence equipment; and
Other manufactured articles, including prefabricated building materials, sanitary ware, plumbing, heating and lighting fixtures and fittings

09000 **Commodities and transactions, not classified elsewhere**

Comprise:

Miscellaneous transactions;
Bunkers and stores;
Gold, non-monetary; and
Refunds relating to goods transactions.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 45/101
-----------------	---------------------------------	---	-------------

SERVICES AND INCOME

Freight on Goods

Covers payments to/receipts from non-resident for the transportation of goods, including the loading on board and the unloading of goods from carriers if contracts between owners of goods and carriers require that the latter provide that service.

- 11110 Freight by air
- 11120 Freight by sea
- 11130 Freight by other modes of transportation

Passenger Fare

Covers payments to/receipt from non-resident for the international carriage of passengers and also other incidental expenses (eg. Excess baggage, other personal accompanying effects, etc) that passengers incur while on board the carriers.

- 11210 Passenger fare by air
- 11220 Passenger fare by sea
- 11230 Passenger fare by other modes of transportation

Airport and Port Services

Covers payments to/receipts from non-resident for services relating to stevedoring and haulage, storage and warehousing charges, harbour dues and fees, anchorage and berthing facilities, tug boat services, pilotage and towage, and airport landing facilities.

- 12110 Airport services
- 12120 Port services
- 12130 Other terminal facilities

Charter (Voyage and Slot)

Covers payments to/receipts from non-resident for rental of aircraft, ships, vessels and other transport equipment by slot space or specified voyage for the carriage of goods.

- 12210 Charter of aircraft
- 12220 Charter of ships and vessels
- 12230 Charter of other modes of transport

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 46/101
-----------------	---------------------------------	---	-------------

Appendix 3

Operational Lease

Covers payments to/receipts from non-resident for operational leases and charters of ships and vessels, aircraft, and other transportation equipment such as railway cars, containers, rigs and etc. without crew.

- 12310 Rentals/operational leases of aircraft
- 12320 Rentals/operational leases of ships and vessels
- 12330 Rentals/operational leases of other transport equipment
- 12400 **Fees for Salvage Operations**
- 12500 **Repair and Maintenance of Aircraft, Ships and Other Transport Equipment**

Travel (Exclude Passenger Fares)

Covers purchases and sales of travellers' cheques, foreign currencies, bank drafts and telegraphic transfers for goods and services acquired for use by travellers during their visits to host countries.

- 13100 Personal travel
 - Covers travellers going abroad for holidays, participation in sports and other recreational and cultural activities, visits with friends and relatives, etc.
- 13200 Business and official travel
 - Covers travellers going abroad for all types of business activities; government and international organisations' employees on official travel; and carrier crew stopping off or laying over.
- 13300 Travel for pilgrimage and religious observances
- 13400 Travel for medical treatment
- 13500 Education
 - Covers expenses for tuition, training, accommodation and other goods and services (excluding passenger fares) acquired by students and trainees.

Investment Income

- 14110 Direct investment income
 - Refers to profits and dividends received from/paid to non-resident as a result of a direct investor's investment in branches, subsidiaries and associates operating outside in the host economy.
- 14120 Portfolio investment income
 - Refers to dividends received from/paid to non-residents arising from holdings of equity shares and other forms of participation in the equity of enterprises.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 47/101
-----------------	---------------------------------	---	-------------

Appendix 3

14130 Retained earnings

Represents the direct investor's share of the undistributed profits which are retained in the branches and other incorporated enterprises. In general, the direct investor's share of the retained earnings is proportionate to the direct investor's share of the equity capital of the enterprise.

(Applicable for External Asset and Liabilities reporting only)

Interest

14210 Interest paid to/ received from **related** non-resident company relating to loan obligations, including non-participating preference shares and financial leases.

14220 Interest paid to/ received from **non-related** non-resident company relating to loan obligations, including non-participating preference shares and financial leases.

14230 Interest paid to/ received from non-residents on deposits and negotiable instruments of deposits (NIDs)

14240 Interest paid to/received from non-residents on investment in bonds and notes.

14250 Interest paid to/received from non-residents on money market instruments

14300 Remuneration for Employees

Includes wages, salaries, other compensations (whether paid in cash or in kind) as well as contributions paid by employers on behalf of employees to social security schemes or to private insurance or pension funds in order to secure benefits for employees.

Government Transactions, nie

Covers payments to/receipts from non-residents on account of Government-related transactions not included elsewhere.

15100 Malaysian government offices abroad and foreign offices in Malaysia
Transactions with Government offices abroad or foreign offices in Malaysia.
(e.g. diplomatic, embassies and students department, military units and other agencies)

15200 International organisations
Covers transactions between Malaysian Government offices and international organisations.

15300 Trade missions

15400 Commission & other charges relating to loan obligations of the Malaysian Government

15500 BNM minting of coins and printing of notes

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 48/101
-----------------	---------------------------------	---	-------------

Other Services

16100 **Communication services**

Covers charges for telecommunication services (transmission of sound, images and other information by telephone, telex, telegram, cable, broadcasting, satellite, e-mail, Internet, facsimile services, teleconferencing, etc)
Also cover postal and courier services.

16200 **Construction and installation services**

Covers charges for construction (e.g. ports, dams, bridges, roads, airports, refineries and plants) and installation of electrical and mechanical systems. Also include activities undertaken in connection with the prospecting and exploration of all types of minerals (exclude imports and exports of goods)

Insurance services

Covers charges for premiums, and settlement of claims for services relating to freight insurance, direct insurance (life and non-life), and reinsurance.

16311 Premium on high risk insurance relating to fire, marine, aviation, etc.

16312 Premiums paid/received on other general insurance.

16313 Premium on life insurance

16314 Premiums paid/received on reinsurance.

16315 Premium on insurance on goods in the process of being exported/imported.

16321 Claims settlements on high risk insurance relating to fire, marine, aviation, etc.

16322 Claims settlements on other general insurance

16323 Claims on life insurance

16324 Claims paid/received on reinsurance

16325 Claims on insurance on goods

16400 **Financial services**

Covers all charges relating to financial intermediation services and auxiliary services (except those of insurance enterprises and pension funds) such as commissions and fees for letters of credit, lines of credit, financial leasing services, foreign exchange transactions, consumer and business credit services, brokerage services, underwriting services, arrangements for various hedging instruments, financial market operational and regulatory services, security custody services, etc.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 49/101
-----------------	---------------------------------	---	-------------

Appendix 3

16500 Computer and information services

Covers computer data and news-related services transactions, including hardware consultancy, software development and implementation, data processing, database management and news agency services. Include maintenance and repair of computers and peripheral equipment.

16600 Royalties and licence fees

Fees for authorised use of intangible non-produced, non-financial assets and proprietary rights such as patents, copyrights, trademarks, industrial processes, techniques, designs, manufacturing rights, franchises, etc. and the use, through licensing agreements, of produced originals or prototypes (such as manuscripts and films).

16710 Merchating trade

Payments to/receipts from non-residents in settlement of goods acquired from, and relinquished again, to another non-resident without crossing the national frontier. It also includes payments/receipts for purchases/sales of non-resident owned goods by/to residents within Malaysia.

16720 Sharing of administrative expenses

Payments to/receipt from non-resident head offices and branches arising from the sharing of administrative and operating expenses.

16730 Research and development

Covers charges for services associated with basic research, applied research and experimental development of new products and processes.

16740 Architectural, engineering, and other technical services

Covers charges for services related to architectural design and other development project; planning and project design and supervision of dams, bridges, airports, housing projects, turnkey projects, product testing and certification, etc.

16750 Agricultural, mining, and on-site processing

Covers charges for services associated with agricultural crops, forestry, mining, and on-site processing of work on goods that have been imported but not re-exported (vice versa).

16760 Business services

Covers charges for advertising, market research for design, creation, and marketing of advertisements by advertising agencies; media placement, including the purchase and sale of advertising space; exhibition services provided by trade fairs; promotion of products abroad; market research; and public opinion polling abroad on various issues. Include also commissions, brokerage fees levied by non-financial intermediaries.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 50/101
-----------------	---------------------------------	---	-------------

Appendix 3

Professional services

16771 Legal services

Covers charges for services relating to legal advice, representation and documentation.

16772 Accounting services

Covers charges for services relating to accounting, auditing, book keeping and tax consulting.

16773 Management consulting services

Covers charges for services associated with provision of advice, guidance or operational assistance to business and public relations services.

16780 **Rental services**

Rental on real estate, i.e. buildings and land; rent and operational lease of structures, machinery and equipment (exclude transport equipment)

16800 **Personal, cultural and recreational services**

Covers charges for audio-visual and related services such as production of motion pictures, radio and television programmes and musical recordings. Include fees paid to actors, directors, producers, fees for distribution rights (for television, radio, etc) and for activities associated with museums, libraries, archives and other cultural, sporting, entertainment and recreational activities. Also cover membership fees for joining clubs.

16900 **Other services transactions nie**

16910 **Refunds relating to services transactions**

Refunds relating to services transaction as well as advance payments/receipts of reimbursement of Customs duties.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 51/101
-----------------	---------------------------------	---	-------------

SPECIAL TRANSACTIONS

- 17010 Inter-company settlement for **offsetting** payables against receivables

- 17020 Transfer by a company to/from its **own** current account overseas

- 17030 Bilateral trade transactions
(For use by the Bank only)

- 17040 Transfer of funds between overseas accounts of same resident company.
(For use in monthly OA report only)

- 17050 Transfer of funds between banking institutions' nostro accounts on behalf of specific resident company
(Only upon instruction from the Bank)

- 17060 Transfer of funds between overseas accounts maintained by different resident companies.
(For use in monthly OA report only)

- 17070 Transfer by a resident (exclude bank) to/from current account overseas of another resident company.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 52/101
-----------------	---------------------------------	---	-------------

CURRENT TRANSFERS

Government sector

21110 Grants, aid, donations and unclaimed monies

Gifts of food, clothing, other consumer goods, medical supplies, etc. associated with relief efforts in the wake of famine, earthquakes, other natural disasters, war, or other actions (administrative costs directly associated with aid are included).

21120 Pension, gratuity

Contributions for pension funds and gratuity between resident/non-resident government as one party and resident/non-resident employees as the other party.

21130 Taxes, stamp duties, fines, fees for fishing rights and carrier registration

Included are taxes on income or wealth, social security contributions, social benefit, refunds of taxes; payments (fees) for carrier registrations or for licences to fish, hunt, etc. which are treated as taxes.

21140 Compensation and pledging

Compensation arising from court awards and default contract; pledging of security deposits and performance/tender bonds.

Private sector

21210 Grants and gifts

Transfers in the form of gifts and dowries to individuals and contributions, donations or grants to non-profit organisations.

21220 Workers' remittances

Covers transfers by migrants who are employed in new economies. (A migrant is a person who comes to an economy and stays, or is expected to stay, for a year or more).

21230 Legacies, compensations and prizes

Transfers on account of legacies, inheritances and court awards including alimony, fines and compensation for damages; compensation and other settlements for default in commercial contracts (not covered by insurance), prizes and winnings; pledging of security deposits and performance/tender bonds.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 53/101
-----------------	---------------------------------	---	-------------

CAPITAL TRANSFERS

Government sector

22110 Debt forgiveness

Government creditor entity formally agrees to forgive all or part of the obligations of the debtor entity.

(For use by the Bank only)

22130 Other transfers

Includes investment grants, in cash or in kind, made by governments to non-residents, or vice versa, to finance all or part of the cost of acquiring fixed assets. Also include inheritance taxes, death duties, gift taxes, and compensation payments by government to non-residents for damages to capital assets or serious injuries.

Private sector

22210 Debt forgiveness

Non-government creditor entity formally agrees to forgive all or part of the obligations of the debtor entity.

(For use by the Bank only).

22220 Migrant transfer

Contra entries to the flows of goods and changes in financial items that arise from the migration (change of residence for at least a year) of individuals from one economy to another.

22230 Other transfers

Includes investment grants, in cash or in kind, made by non-government entities to non-residents, or vice versa, to finance all or part of the cost of acquiring fixed assets. Also include inheritance taxes, death duties, gift taxes, and compensation payments by non-government entities to non-residents for damages to capital assets or serious injuries.

23000 Acquisition/ disposal of non-produced, non-financial assets

Comprises acquisition or disposal of non-produced, tangible assets (land and subsoil assets) acquisition or disposal of non-produced, intangible assets, such as patents, copyrights, trademarks, franchises, goodwill, etc. and leases or other transferable contracts.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 54/101
-----------------	---------------------------------	---	-------------

CREDIT FACILITIES

Term loan

Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. To be classified under long term or short term.

Long-term Term Loans, whereby the original tenure **exceeds one year**

- 31111 Extension to/receipt (drawdown) from non-resident of long-term term loan
- 31112 Repayment of principal to/by non-resident on long-term term loan
- 31113 Prepayment of principal to/by non-resident on long-term term loan

Short-term Term Loan, whereby the original tenure is **one year or less**

- 31121 Extension to/receipt (drawdown) from non-resident of short-term term loan
- 31122 Repayment of principal to/by non-resident on short-term term loan
- 31123 Prepayment of principal to/by non-resident on short-term term loan

Suppliers credit

Consist of claims and liabilities arising from the direct extension of credit by the suppliers for transactions in goods and services. Also include advance payments for work in progress (or to be undertaken) that is associated with such transactions. To be classified under long term or short term.

Long-term credit whereby the original tenure **exceeds one year**.

- 31211 Extension to/receipt from non-resident of long-term trade credit for goods.
- 31212 Repayment of principal to/by non-resident on long-term trade credit for goods.
- 31213 Prepayment of principal to/by non-resident on long-term trade credit for goods.
- 31214 Extension to/receipt from non-resident of long-term trade credit for services.
- 31215 Repayment of principal to/by non-resident on long-term trade credit for services.
- 31216 Prepayment of principal to/by non-resident on long-term trade credit for services.

Short-term credit whereby the original tenure is **one year or less**

- 31221 Extension to/receipt from non-resident of short-term trade credit for goods.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 55/101
-----------------	---------------------------------	---	-------------

Appendix 3

- 31222 Repayment of principal to/by non-resident on short-term trade credit for goods.
- 31223 Prepayment of principal to/by non-resident on short-term trade credit for goods.
- 31224 Extension to/receipt from non-resident of short-term trade credit for services.
- 31225 Repayment of principal to/by non-resident on short-term trade credit for services.
- 31226 Prepayment of principal to/by non-resident on short-term trade credit for services.

Non-participating redeemable preference shares (non-participating RPS)

Refers to preference shares, which entitle the holder to a fixed rate of dividend but do not provide for participation in the distribution of the residual value upon dissolution of an incorporated enterprise. To be classified as a long-term facility.

31311 Issuance

Payment to/receipt from non-resident arising from residents' subscription to/issuance of the non-participating RPS.

31312 Redemption

Payments to/receipt from non-resident upon redemption date of the non-participating RPS

Financial lease

Refers to an agreement under which a lessee contracts to pay a sum of money (to be classified as repayment/prepayment) to the lessor for the use of the asset for most or all of its expected economic life. The lessee is deemed to be owner of the asset being financed, and assumed the rights, risk, rewards and responsibilities of ownership. To be regarded as long term facility.

- 31411 Financial lease extension to/receipt from non-resident.
- 31412 Repayment of financial lease to/receipt from non-residents
- 31413 Prepayment of financial lease to/receipt from non-resident.

Revolving credit/overdraft facilities

Revolving credit is a commitment by a bank to lend a specified amount to a customer under predefined terms and it is automatically renewed for the same amount over a given period. An overdraft is an advance/facility granted by a bank under the current account, whereby the customer is authorized to draw on the account up to an approved limit. These facilities are to be **classified as short-term facilities**.

- 31511 Credit facilities extension to/receipt from non-resident
- 31512 Repayment of credit facilities to/by non-resident
- 31513 Prepayment of credit facilities to/by non-resident.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 56/101
-----------------	---------------------------------	---	-------------

Appendix 3

Other loan facilities

Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. **To be classified under long term or short term.**

Other long-term loan facilities, whereby the original tenure **exceeds one year**.

- 31911 Extension to /receipt from non-resident.
- 31912 Repayment of other loans facilities to/by non-resident
- 31913 Prepayment of other loans facilities to/by non-resident

Other short-term loan facilities, whereby the original tenure is **one year or less**

- 31921 Extension to /receipt from non-resident.
- 31922 Repayment of other loans facilities to/by non-resident
- 31923 Prepayment of other loans facilities to/by non-resident

CONTRIBUTIONS TO/ REIMBURSEMENT FROM INTERNATIONAL ORGANISATIONS

34000 Subscriptions/ Contributions to/ Reimbursement from International Organisations

Subscriptions/ Contributions to/ reimbursement from International Institutions such as IBRD, ADB, IDB, BIS, etc, other than IMF

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 57/101
-----------------	---------------------------------	---	-------------

DIRECT INVESTMENT

Equity Capital

Investment through the setting up and expansion of business entities in Malaysia/abroad, including joint ventures and takeovers. In general such investment would involve owning 10% or more of the ordinary share capital or voting power, and/or with effective voice in management of the investee company.

Equity Investment

35110 Equity Investment in existing entity

Equity investment, through the purchase of existing shareholders' interests or subscription in the expanded paid up capital of the entity, or through share swaps.

35120 Equity Investment in new entity

Equity investment for the establishment of a new entity.

35200 **Liquidation of Investment**

Refer to the payment/receipt of funds arising from the sale of businesses owned by foreign/domestic owners of such businesses in Malaysia/abroad.

35300 **Head Office Accounts in Branches**

Capital provided to /received by branches from head office with no repayment obligation.

35400 **Capital Expenditure in Special Enterprises/Projects**

Capital expenditure in special enterprises/projects by agreement and no entity is created **(to be used upon consultation with the Bank)**

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 58/101
-----------------	---------------------------------	---	-------------

DEBT/EQUITY SECURITIES/PORTFOLIO INVESTMENT

Corporate Stocks and Shares

Purchase/sale of listed and unlisted equity shares, unit trusts units, Transferable Subscription Right (TSR) and any rights issue or option in respect of such rights. Also include redeemable preference shares.

- 36110 Issued by residents in domestic capital market
- 36120 Issued by residents in international markets
- 36130 Issued by non-residents

Bonds and Notes

Purchase/sale of private debt securities, bonds, debentures, notes and any similar debt instruments with original tenure of **more than one year**.

- 36210 Issued by residents in domestic capital market
- 36220 Issued by residents in international markets
- 36230 Issued by non-residents

Money Market Instruments

Purchase/sale of money market or negotiable instruments with original tenure of **more than one month and up to one year**. Includes treasury bills, commercial and finance papers, banker's acceptances and negotiable instruments of deposits.

- 36310 Issued by residents in domestic capital market
- 36320 Issued by residents in international markets
- 36330 Issued by non-residents

Government Securities

Debt securities issued by governments and government-related agencies with **original tenure of more than one year**.

- 36410 Purchase/sale of Malaysian Government securities
- 36420 Purchase/sale of Foreign Government securities
- 36430 Purchase/sale of Foreign Government securities issued by the host country
(For use by domestic banks' foreign affiliates)

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 59/101
-----------------	---------------------------------	---	-------------

FINANCIAL DERIVATIVES

Covers financial instruments linked to either specific financial instruments or indicators or to particular commodities that may be purchased or sold at a future date.

37100 **Swaps**

Refers to a contractual agreement involving two parties agreeing to exchange, over time and according to predetermined rules, streams of payment on the same amount of indebtedness.

37200 **Forwards**

Refers to agreement whereby the counter-parties agree to exchange, on a specified date, a specified quantity of an underlying item (real or financial) at an agreed-upon contract price (the strike price).

37300 **Futures**

Refers to a contractual agreement between a buyer and seller to take/deliver a standard quantity and quality of an underlying instrument or commodity at an agreed price on a specified date.

37400 **Options**

Refers to a contract, which gives the holder the right, without obligation, to purchase or sell certain quantity of an underlying asset at a stipulated price on or before a specified date.

37900 **Others**

Includes warrants and other derivatives.

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 60/101
-----------------	---------------------------------	---	-------------

OTHER INVESTMENTS

Real Estates

- 39110 Purchase/sale of real estate in Malaysia
- 39120 Purchase/sale of real estate abroad
- 39130 Purchase/sale of real estates in host country.
(Applicable for External Asset and Liabilities reporting only)

Deposits

- 39210 Placement/withdrawal of deposits of residents with/from financial institutions abroad.
- 39220 Placement/withdrawal of deposits of residents with/from offshore financial institutions in Labuan.
- 39230 Placement/withdrawal of deposits by non-residents with/from financial institutions in Malaysia.
(Applicable for External Asset and Liabilities reporting only)
- 39240 Deposits balances of foreign offices of Domestic Controlled Banks.
(Applicable for External Asset and Liabilities reporting only)
- 39250 Placement/withdrawals of deposits in FC by residents with/from domestic banking institutions in Malaysia.
(Applicable for External Asset and Liabilities reporting only)
- 39260 Nostro balances with the correspondent bank abroad
(Applicable for External Asset and Liabilities reporting only)
- 39300 Currency
(Applicable for External Asset and Liabilities reporting only)
- 39600 **Guarantees**

Refer to contingent liabilities arising from an irrevocable obligation to pay a third party beneficiary when a client fails to perform some contractual obligations. Include secured, bid and performance bonds, warranties and indemnities, confirmed documentary credits, irrevocable and stand-by letters of credits, acceptances and endorsements.
(Applicable for External Asset and Liabilities reporting only)

39700 **Credit Commitments**

Refers to arrangements that irrevocably obligate an institution, at a client's request, to extend credit in the form of loans, participation in loans, lease financing receivables, mortgages, overdrafts or other loan substitutes or commitments to extend credit in the form of the purchase of loans, securities or other assets, such as back-up facilities including those under note issuance facilities (NIFs) and revolving underwriting facilities (RUFs). Also include the undrawn portion of loans including overdraft and revolving credit facilities, which have yet to be used fully.
(Applicable for External Asset and Liabilities reporting only)

BNM/RH/GL 028-6	Statistical Services Department	ITIS – Guidelines for Submission of Reports by Banking Institutions	Page 61/101
-----------------	---------------------------------	---	-------------

Appendix 3

39900 Other investment nie
(Applicable for External Asset and Liabilities reporting only)

OTHERS

(For use by the Bank only)

40000 Allocation of Special Drawing Rights

50000 IMF Resources

Official Reserves

61000 Special drawing rights

62000 IMF reserve position

63000 Gold and foreign exchange