

Classification	Code	Purpose	Brief Description
I. Goods-Services-Income-Transfers Receipts & payments			
Import-Export	GDE	Goods sold (Export in fob value)	All receipts for exports and re-exports between residents and non-residents of goods regardless of when the goods are shipped and the settlement type.
	GDI	Goods bought (Imports in cif value)	All payments from imports between residents and non-residents regardless of when the goods are shipped and the settlement type.
Transport & Travel	STS	Sea transport	Transportation services provided by sea of tickets, transport of goods, cargo and other auxiliary services.
	ATS	Air transport	Transportation services provided by air of airline companies related to transport of people, cargo and other auxiliary services.
	OTS	Other modes of transport (Including postal and courier services)	Receipts and payments among residents and non-residents related to road, pipelines and other types of transport and postal and courier services.
	STR	Travel	Travel includes leisure, health (medical reasons), education (students), visit to family and business travel, local transport, hotels, restaurants, payments of tuition, examination fee, travel agents for booking of passages of foreign trips.
Services with abroad	GMS	Processing repair and maintenance services on goods	Manufacturing services covers processing, assembly, labelling, packing and maintenance and repair services on goods undertaken by enterprises that do not own the goods concerned.
	SCO	Construction	Creation, renovation, repair or extension of fixed assets in the form of buildings, land improvements including installation and assembly work, site preparation and general construction, cost of construction, repairs and maintenance work to buildings as well as renting and establishment of necessary equipment.
	INS	Insurance services	Provision of various types of insurance to/from non-residents and reinsurance regarding goods, life insurance, travel, reimbursement.
	FIS	Financial services	Explicit charges that require no special calculation including fees for deposit-taking and lending, fees for one-off guarantees, early or late repayment fees or penalties, account charges, fees related to letters of credit, credit card services, commissions and charges related to financial leasing, factoring, underwriting and clearing of payments.
	IPC	Charges for the use of intellectual property royalties	Recording of receipts or payments related to charges for the use of proprietary rights such as patents, trademarks, copyrights, know-how, industrial process and designs including trade secrets and franchises.
	TCS	Telecommunication services	Telecommunication services encompass the transmission of sound, images or other information by telephone, telex, telegram, radio and television cable and broadcasting, satellite, electronic mail, facsimile, services, including business network services, teleconferencing and support services.
	ITS	Computer services	Computer services consist of hardware and/or software-related services and data-processing services.
	IFS	Information services	Information services comprise news agency services, database services Information 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	Professional and management consulting services	Includes legal services, accounting management consulting, managerial services and public 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 treatment and de-pollution, agricultural and mining services, operating leasing services, trade-related services, other business services not included elsewhere.	

Classification	Code	Purpose	Brief Description
Interest & Profits with abroad	IGD	Dividends intragroup	Include receipts and payments in the form of dividends to/from abroad that resident investors receive from enterprises abroad to which they participate with percentage more than 10% at their share capital. If the exact percentage is not known the intra-group would be accepted.
	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 Islamic banking definitions, for example sukuks.
	PRR	Profits or rents on real estates	Rent covers income receivable for putting natural resources at the disposal of a non-resident 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 mutual 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 non-residents 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 non-residents and the opposite.
	IOL	Income on loans	Interest of loans between enterprises not belonging to the same group.
Government	IOD	Income deposits	Receipts of income from financial institutions non-residents for the accounts Income on deposits of residents and payments of income from resident financial institutions for accounts of non-residents.
	GOS	Government goods and services embassies etc	Included are all transactions in both goods and services by enclaves such as embassies, consulates, military bases and international organizations with residents in the economies in which the enclaves are located.
Personal	GRI	Government related income taxes, tariffs, capital transfers, etc.	Receipts and payments of transfers of UAE government to and from non- residents related to taxes on products, on income, wealth and capital gains, subsidies on products, social contributions, social benefits, investment grants and donations.
	CHC	Charitable Contributions (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	Family Support (Workers' remittances)	Personal transfers by migrants' resident households to or from non-resident households.
	SAL	Salary (Compensation of employees)	Remuneration payable by resident enterprises to non-resident 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 non-residents in the UAE or its liquidation.

Classification	Code	Purpose	Brief Description
II. Assets			
FDI flows- Acquisition and liquidation by residents of equity & securities abroad (above 10% share)	CEA	Equity and investment fund shares for the establishment of new company from residents abroad, equity of merger or acquisition of companies abroad from residents and participation to capital increase of related companies abroad	Establishment of branch or company abroad, acquisition of 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 intra-group would be accepted.
	DSF	Debt instruments intragroup foreign securities	Bonds that a direct investor resident gives to its direct investment enterprise abroad or their repayments and a non-resident direct investment enterprise is giving to a resident direct investor or their repayments. If the exact percentage of above 10% participation is not known the intra-group would be accepted.
	REL	Reverse equity share in the UAE	Reverse share participation (from a company abroad in which a UAE company has previously invested at least 10% 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.
Portfolio investment flows- Acquisition and liquidation by residents of equity & securities abroad (below 10% share)	FSA	Equity other than investment fund shares in not related companies abroad	Purchases or shares in equity from residents to shares of non-residents 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 non-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.
	DLA	Purchases and sales of foreign debt securities in not related companies- more than a year	Securities issued by non-residents for example bonds, treasury bills, commercial papers, bankers' acceptances traded in organized markets at market prices with maturity more than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.
	FDA	Financial derivatives foreign	Transactions of residents to financial derivatives of non-residents according to the gain or loss (margin) that occurs at the settlement of the title and not the underlying instrument.

Classification	Code	Purpose	Brief Description
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 non-resident 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 non-residents - Short-term	All drawings or repayments on loans extended to non-residents 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 non-residents - Long-term	All drawings or repayments on loans extended to non-residents 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 non-resident with a resident
	RFS	Repos on foreign securities	Repurchase agreements on securities issued by non-residents.
	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.

Classification	Code	Purpose	Brief Description
III. Liabilities			
FDI flows- Acquisition and liquidation by non-residents of equity & securities in the UAE (above 10% share)	CEL	Equity and investment fund shares for the establishment of new company in the UAE from non-residents, equity of merger or acquisition of companies in the UAE from non-residents and participation to capital increase of related companies from non-residents in the UAE	Establishment of branch or other legal entity in the UAE from direct investor non-resident or disinvestment. Share relationship above 10%. Acquisition of an existing entity with percentage 10% of its capital or above in the UAE from a non-resident direct investor or liquidation of a previous investment. Purchase or sale of additional shares on a direct investment enterprise resident in the UAE or liquidation of a previous investment.
	LDS	Debt instruments intragroup securities in the UAE	Bonds that a direct investor non-resident gives to its direct investment enterprise in the UAE or their repayments and a resident direct investment enterprise is giving to a non-resident direct investor or their repayments. If the exact percentage of above 10% participation is not known the intra- group would be accepted.
	REA	Reverse equity share abroad	Reverse share participation (from a company in the UAE in which a foreign company has previously invested at least 10% share) below 10% to the share capital of the non-resident direct investor or its liquidation.

Classification	Code	Purpose	Brief Description
Portfolio 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 non-residents 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 at market prices with maturity more than a year in companies with capital participation less than 10% or that do not belong to the same corporate group if the percentage is not known.
	FDL	Financial derivatives in the UAE	Transactions of non-residents 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 non-residents 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 non-resident gives to its direct investment enterprise in the UAE or their repayments and a resident direct investment enterprise is giving to a non-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.
	AFL	Receipts or payments from personal non-resident bank account in the UAE	All inward or outward flows by non-residents 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 non-resident
	RLS	Repos on securities issued by residents	Repurchase agreements on securities issued by residents.
	TCP	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 provided.