| Purpose | Purpose | Description |
|----------------------|---------|--|
| _ | Code | |
| | | |
| Capital | P0017 | Receipts on account of Sale of non-produced non- |
| Account | | financial assets |
| | | (Sale of intangible assets like patents, copyrights, |
| | 70010 | trademarks etc., land acquired by government, use of |
| | P0019 | Receipts on account of Sale of non-produced non- |
| | | financial assets |
| | | (Sale of intangible assets like patents, copyrights, trademarks <i>etc</i> ., use of natural resources) – Non- |
| | D0020 | i i |
| | P0028 | Capital transfer receipts (Guarantee payments, |
| | | Investment Grant given by the government/international organisation, |
| | | exceptionally large Non-life insurance claims including |
| | | claims arising out of natural calamity) - Government |
| | P0029 | Capital transfer receipts (Guarantee payments, |
| | 1 002) | Investment Grant |
| | | given by the Non-government, exceptionally large Non- |
| | | life insurance claims including claims arising out of |
| | P0099 | Other capital receipts not included elsewhere |
| | | |
| Financial | | |
| Foreign Direct | P0003 | Repatriation of Indian Direct investment abroad (by |
| Investment | | branches & |
| | | wholly owned subsidiaries and associates) in equity |
| | P0004 | Repatriation Indian Direct investment abroad (by |
| | | branches & |
| | | wholly owned subsidiaries and associates) in debt |
| | P0005 | Repatriation of Indian investment abroad in real estate |
| | P0006 | Foreign Direct Investment made by overseas Investors in |
| | | India in |
| | | equity shares |
| | P0007 | Foreign Direct Investment made by overseas Investors in |
| | | India in |
| | | debt instruments. |
| | P0008 | Foreign Direct Investment made by overseas Investors in |
| | | India in |
| Б. | D0001 | real estate |
| Foreign Portfolio | P0001 | Repatriation of Indian Portfolio investment abroad in |
| Investment | | equity capital (shares) |
| mvestillent | D0002 | |
| | P0002 | Repatriation of Indian Portfolio investment abroad in debt instruments. |
| | | deot institutionis. |

| | P0009 | Foreign Portfolio Investment made by overseas Investors in India in equity shares |
|--|-------|---|
| | P0010 | Foreign Portfolio Investment made by overseas Investors in India in debt Instruments. |
| External Commercial | P0011 | Repayment of loans extended to Non-Residents |
| Borrowings | P0012 | Long & medium term loans, with original maturity of above one year, from Non-Residents to India (External Commercial Borrowings) |
| Short term credits | P0013 | Short term loans with original maturity upto one year from Non- Residents to India (Short-term Trade Credit) |
| Banking Capital | P0014 | Receipts o/a Non-Resident deposits (FCNR(B)/NR(E)RA, etc.) {ADs should report these even if funds are not "swapped" into |
| | P0015 | Loans & overdrafts taken by ADs on their own account. (Any amount of loan credited to the NOSTRO account which may not be swapped into Rupees should also be reported) |
| | P0016 | Purchase of a foreign currency against another currency. |
| Financial Derivatives and Others | P0020 | Receipts on account of margin payments, premium payment and settlement amount etc. under Financial derivative transactions |
| | P0021 | Receipts on account of sale of share under Employee stock option |
| | P0022 | Receipts on account of other investment in ADRs/GDRs |
| External Assistance | P0024 | External Assistance received by India e.g. Multilateral and bilateral loans received by Govt. of India under agreements with other govt. / international institutions. |
| | P0025 | Repayments received on account of External Assistance extended by India |
| Exports (of Goods) | P0101 | Value of export bills negotiated / purchased/discounted etc. (covered under GR/PP/SOFTEX/EC copy of shipping bills etc.) – Other than Nepal and Bhutan |
| | P0102 | Realisation of export bills (in respect of goods) sent on collection (full invoice value) – Other than Nepal and Bhutan |

| | P0103 | Advance receipts against export contracts, which will be |
|-----------|-------|--|
| | | covered |
| | 70101 | later by GR/PP/SOFTEX/SDF – other than Nepal and |
| | P0104 | Receipts against export of goods not covered by the GR /PP |
| | | /SOFTEX /EC copy of shipping bill etc. (under |
| | | Intermediary/transit trade, i.e., third country export |
| | P0105 | Export bills (in respect of goods) sent on collection – |
| | 10103 | other than |
| | | Nepal and Bhutan |
| | P0107 | Realisation of NPD export bills (full value of bill to be |
| | 10107 | reported) – |
| | | other than Nepal and Bhutan |
| | P0108 | Goods sold under merchanting / Receipt against export |
| | 10100 | leg of |
| | | merchanting trade* |
| | P0109 | Export realisation on account of exports to Nepal and |
| | | Bhutan, if any |
| Transport | P0201 | Receipts of surplus freight/passenger fare by Indian |
| 1 | | shipping |
| | | companies operating abroad |
| | P0202 | Receipts on account of operating expenses of Foreign |
| | | shipping |
| | | companies operating in India |
| | P0205 | Receipts on account of operational leasing (with crew) – |
| | | Shipping |
| | | companies |
| | P0207 | Receipts of surplus freight/passenger fare by Indian |
| | | Airlines |
| | | companies operating abroad. |
| | P0208 | Receipt on account of operating expenses of Foreign |
| | | Airlines |
| | | companies operating in India |
| | P0211 | Receipt on account of operational leasing (with crew) – |
| | | Airlines |
| | | companies |
| | P0214 | Receipts on account of other transportation services |
| | | (stevedoring, |
| | | demurrage, port handling charges etc).(Shipping |
| | P0215 | Companies) |
| | P0215 | Receipts on account of other transportation services (stevedoring, |
| | | demurrage, port handling charges etc).(Airlines |
| | P0216 | |
| | P0210 | Receipts of freight fare -Shipping companies operating |
| | | abroad |

| | P0217 | Receipts of passenger fare by Indian Shipping companies operating |
|--------------------------|-------|--|
| | P0218 | abroad Other receipts by Shipping companies |
| | P0219 | Receipts of freight fare by Indian Airlines companies operating abroad |
| | P0220 | Receipts of passenger fare –Airlines |
| | P0221 | Other receipts by Airlines companies |
| | P0222 | Receipts on account of freights under other modes of transport (Internal Waterways, Roadways, Railways, Pipeline |
| | | transports and |
| | P0223 | Receipts on account of passenger fare under other modes of |
| | | transport (Internal Waterways, Roadways, Railways, Pipeline transports and Others) |
| | P0224 | Postal & Courier services by Air |
| | P0225 | Postal & Courier services by Sea |
| | P0226 | Postal & Courier services by others |
| Travel | P0301 | Purchases towards travel (Includes purchases of foreign TCs, currency notes etc over the counter, by hotels, Emporiums, institutions etc. as well as amount received |
| | P0302 | by TT/SWIFT transfers or debit to Non-Resident Business travel |
| | P0304 | Travel for medical treatment including TCs purchased by hospitals |
| | P0305 | Travel for education including TCs purchased by educational institutions |
| | P0306 | Other travel receipts |
| | P0308 | Foreign Currencies/TCs surrendered by returning Indian tourists. |
| Construction Services | P0501 | Receipts on account of services relating to cost of construction of projects in India |
| | P0502 | Receipts on account of construction works carried out abroad by Indian Companies |

| Insurance and Pension | P0601 | Life Insurance premium except term insurance |
|--|-------|---|
| Services | P0602 | Freight insurance – relating to import & export of goods |
| | P0603 | Other general insurance premium including reinsurance premium; and term life insurance premium |
| | P0605 | Auxiliary services including commission on insurance |
| | P0607 | Insurance claim Settlement of non-life insurance; and life insurance (only term insurance) |
| | P0608 | Life insurance claim settlements (excluding term insurance) received by residents in India |
| | P0609 | Standardised guarantee services |
| | P0610 | Premium for pension funds |
| | P0611 | Periodic pension entitlements e.g. monthly quarterly or yearly payments of pension amounts by Indian Pension Fund |
| | P0612 | Invoking of standardised guarantees |
| Financial Services | P0701 | Financial intermediation except investment banking – Bank charges, collection charges, LC charges, etc. |
| | P0702 | Investment banking – brokerage, under writing commission etc. |
| | P0703 | Auxiliary services – charges on operation & regulatory fees, custodial services, depository services etc. |
| Telecommuni ca | P0801 | Hardware consultancy/implementation |
| tion, Computer & Information Services | P0802 | Software consultancy/implementation (other than those covered in SOFTEX form) |
| | P0803 | Data base, data processing charges |
| | P0804 | Repair and maintenance of computer and software |
| | P0805 | News agency services |
| | P0806 | Other information services- Subscription to newspapers, periodicals, etc. |

| | P0807 | Off-site Software Exports |
|-------------------|-------|--|
| | P0808 | Telecommunication services including electronic mail services and |
| | | voice mail services |
| | P0809 | Satellite services including space shuttle and rockets, etc. |
| Charges for | P0901 | Franchises services |
| the use of | D0002 | ROYALTY CHARGES |
| intellectual | P0902 | Receipts for use, through licensing arrangements, of produced originals or prototypes (such as manuscripts |
| property n.i.e | | and films), patents, copyrights, trademarks, industrial |
| FF7 | | processes, franchises etc. |
| Other Business | P1002 | Trade related services – commission on exports / imports |
| Services | P1003 | Operational leasing services (other than financial leasing) without |
| | | operating crew, including charter hire- Airlines |
| | P1004 | Legal services |
| | P1005 | Accounting, auditing, book keeping services |
| | P1006 | Business and management consultancy and public relations services |
| | P1007 | Advertising, trade fair service |
| | P1008 | Research & Development services |
| | P1009 | Architectural services |
| | | (HIRING CHARGES FOR MACHINE) |
| | P1010 | Agricultural services like protection against insects & disease, |
| | | increasing of harvest yields, forestry services. |
| | P1011 | Inward remittance for maintenance of offices in India |
| | P1013 | Environmental Services |
| | P1014 | Engineering Services |
| | P1015 | Tax consulting services |
| | P1016 | Market research and public opinion polling service |
| | P1017 | Publishing and printing services |
| | P1018 | Mining services like on–site processing services analysis of ores etc. |
| | | |

| | P1019 | Commission agent services |
|-----------------------|-------|---|
| | P1020 | Wholesale and retailing trade services. |
| | P1021 | Operational leasing services (other than financial leasing) without |
| | | operating crew, including charter hire- Shipping |
| | P1022 | Other Technical Services including scientific/space services. |
| | P1099 | Other services not included elsewhere |
| Personal, Cultural & | P1101 | Audio-visual and related services like Motion picture and video tape |
| Recreational services | P1103 | production, distribution and projection services. |
| ser vices | F1105 | Radio and television production, distribution and transmission services |
| | P1104 | Entertainment services |
| | P1105 | Museums, library and archival services |
| | P1106 | Recreation and sporting activity services |
| | P1107 | Educational services (e.g. fees received for |
| | | correspondence courses offered to non-resident by Indian institutions) |
| | P1108 | Health Service (Receipts on account of services provided by Indian |
| | | hospitals, doctors, nurses, paramedical and similar |
| | | services etc. rendered remotely or on-site) |
| | P1109 | Other Personal, Cultural & Recreational services |
| Govt. not included | P1201 | Maintenance of foreign embassies in India |
| elsewhere (G.n.i.e.) | P1203 | Maintenance of international institutions such as offices of IMF |
| | | mission, World Bank, UNICEF etc. in India. |
| Secondary Income | P1301 | Inward remittance from Indian non-residents towards family |
| | | maintenance and savings |
| | P1302 | Personal gifts and donations |
| | P1303 | Donations to religious and charitable institutions in India |
| | P1304 | Grants and donations to governments and charitable institutions |
| | | established by the governments |

| | P1306 | Receipts / Refund of taxes |
|---|-------|--|
| | P1307 | Receipts on account of migrant transfers including Personal Effects |
| Primary Income | P1401 | Compensation of employees |
| | P1403 | Inward remittance towards interest on loans extended to non-residents (ST/MT/LT loans) |
| | P1405 | Inward remittance towards interest receipts of ADs on their own account (on investments.) |
| | P1408 | Inward remittance of profit by branches of Indian FDI Enterprises (including bank branches) operating abroad. |
| | P1409 | Inward remittance of dividends (on equity and investment fund |
| | P1410 | shares) by Indian FDI Enterprises, other than branches, Inward remittance on account of interest payment by Indian FDI |
| | P1411 | enterprises operating abroad to their Parent company in Inward remittance of interest income on account of Portfolio |
| | P1412 | Investment made abroad by India Inward remittance of dividends on account of Portfolio Investment made abroad by India on equity and investment fund |
| | P1499 | Other income receipts |
| Others | P1501 | Refunds / rebates on account of imports |
| | P1502 | Reversal of wrong entries, refunds of amount remitted for non-imports |
| | P1503 | Remittances (receipts) by residents under international bidding process. |
| | P1505 | Deemed Exports (exports between SEZ, EPZs and Domestic Tariff Areas) |
| Maintenance and repair services n.i.e | P1601 | Receipts on account of maintenance and repair services rendered for Vessels, Ships, Boats, Warships, etc. |
| | P1602 | Receipts of maintenance and repair services rendered for aircrafts, |
| | | Space shuttles, Rockets, military aircrafts, etc. |

| Manufacturing P1701 | Receipts on account of processing of goods |
|---------------------|--|
| services | |
| | |