

Purpose of Payment Codes — Japan*

Classification	Code	Purpose
Transactions of goods	011	Cost of purchase and proceeds from sale of precious metals • Accompanying exports/imports
	012	Cost of purchase and proceeds from sale of gold bullion containing 90% or more of gold by total weight of said bullion (hereinafter gold bullion in this table) • Not accompanying exports/imports but applicable to financial instruments
	013	Cost of purchase and proceeds from sale of gold bullion • Not accompanying exports/imports nor applicable to financial instruments or installment sales.
	014	Cost of purchase and proceeds from sale of precious metals excluding gold bullion • Not accompanying exports/imports nor applicable to installment sales.
	033	Cost of purchase and proceeds from sale of metals excluding precious metals • Not accompanying exports/imports but applicable to financial instruments.
	041	Cost of purchase and proceeds from sale of goods and precious metals subject to installment sales • Not accompanying exports/imports or intermediary trade.
	042	Proceeds from installment sales of goods and precious metals subject to such sales • Corresponding to the principal portion.

Classification	Code	Purpose
Transactions of goods	051	Cost of purchase and proceeds from sale of goods and precious metals subject to financial leases • Not accompanying exports/imports
	052	Lease payments for financial leases • Corresponding to the principal portion.
	061	Cost of purchase and proceeds from sale of goods for local resale
	062	Cost of purchase and proceeds from sale, etc. of goods excluding those listed above and those for intermediary trade • Not accompanying exports/imports nor applicable to installment sales
	071	Cost of purchase and proceeds from sale of goods for intermediary trade
	074	Price adjustment related to exports of goods
	075	Price adjustment related to imports of goods
	076	Price adjustment related to intermediary trade and local resale
	077	Other expenses, etc. related to purchase and sale of goods • Not applicable to price adjustment
Transactions of services	081	Processing fee • Accompanying re-exports/re-imports
	082	Processing fee • Not accompanying re-exports/re-imports

Classification	Code	Purpose
Transactions of services	091	Repair and maintenance expenses for movables
	112	Settlement money for credit cards
	113	Expenses for travel (settled between travel agencies) and long-term study abroad
	114	Expenses for travel (not settled between travel agencies), medical treatment and short-term study abroad
	211	Sea freight charges • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses
	212	Air freight charges • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses
	213	Sea passenger fares • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses
	214	Air passenger fares • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses

Classification	Code	Purpose
Transactions of services	215	Cost of purchase and proceeds from the sale of goods procured in ports such as marine engine oils • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses
	216	Fees for chartering vessels • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses
	217	Fees for chartering aircraft • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses
	218	Sea transport expenses • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses
	219	Air transport expenses • Transactions conducted by a party that submits the statement of income and expenses on shipping businesses or international airline businesses
	221	Sea freight charges • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses

Classification	Code	Purpose
Transactions of services	222	Air freight charges • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	223	Sea passenger fares • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	224	Air passenger fares • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	225	Freight charges other than those related to sea/air transport • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	226	Passenger fares other than those related to sea/air transport • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	227	Cost of purchase and proceeds from the sale of goods procured in ports such as marine engine oils • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses

Classification	Code	Purpose
Transactions of services	228	Fees for chartering vessels • Fees for hiring transport equipment with crews • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	229	Fees for chartering vessels • Fees for hiring transport equipment only • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	230	Fees for chartering aircraft • Fees for hiring transport equipment with crews • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	231	Fees for chartering aircraft • Fees for hiring transport equipment only • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	232	Other sea transport expenses • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses
	233	Other air transport expenses • Transactions conducted by a party that does not submit the statement of income and expenses on shipping businesses or international airline businesses

Classification	Code	Purpose
Transactions of services	234	Expenses related to transport services other than sea/air transport
	311	Cargo insurance premiums
	312	Cargo insurance claims
	313	Non-life insurance premiums
	314	Non-life insurance claims
	315	Life insurance premiums and pension insurance premiums
	316	Life insurance claims and pension benefits
	317	Reinsurance premiums
	318	Reinsurance claims
	319	Fees related to insurance and pension administrations
	411	Expenses related to telecommunications
	421	Expenses related to construction work
	431	Fees, etc. related to financial transactions (excluding those related to issuance or offering of securities)
	432	Fees related to issuance of securities
	441	Expenses related to development of software and systems, maintenance of computers, etc.

Classification	Code	Purpose
Transactions of services	442	Expenses related to information
	451	Royalties and technical guidance fees for intellectual property rights (excluding those related to copyrights)
	452	Royalties for copyrights, etc.
	453	Royalties for mining rights, etc.
	461	Lease payments (excluding those for financial leases)
	462	Expenses related to advertising and market research
	463	Advisory fees, fees for agent services, audit fees, etc. related to legal and accounting work
	464	Expenses for research and development
	468	Expenses related to other professional services
	469	Expenses for managing business premises (excluding those associated with construction work)
	471	Expenses related to cultural and educational services
	472	Expenses related to music, video, entertainment, etc.
	481	Expenses related to governmental organizations, international organizations, etc.
Netting	491	Balance of settlement after entries of credits and/or debits or netting payables and receivables

Classification	Code	Purpose
Wages and profits	511	Salaries and wages
	512	Profits of branches
	521	Dividends excluding liquidation dividends (payment to and receipt from foreign parent companies, etc. or foreign subsidiaries, etc.)
	529	Dividends excluding liquidation dividends (payment to and receipt from companies other than foreign parent companies, etc. and foreign subsidiaries, etc.)
	531	Interest on loans and borrowings (payment to and receipt from foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, or foreign affiliated companies associated with inward investment) • Transactions not made between financial institutions
	532	Interest on loans and borrowings (payment to and receipt from foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, or foreign affiliated companies associated with inward investment) • Transactions between financial institutions
	533	Interest on loans and borrowings (payment to and receipt from companies other than foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, and foreign affiliated companies associated with inward investment)
	541	Interest on bonds (payment to and receipt from foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, or foreign affiliated companies associated with inward investment) • Transactions not made between financial institutions

Classification	Code	Purpose
Wages and profits	542	Interest on bonds (payment to and receipt from foreign parent companies, etc. or foreign subsidiaries, etc.) • Transactions between financial institutions
	543	Interest on medium- to long-term bonds (payment to and receipt from foreign affiliated companies associated with outward investment or foreign affiliated companies associated with inward investment) • Transactions between financial institutions
	544	Interest on short-term bonds (payment to and receipt from foreign affiliated companies associated with outward investment or foreign affiliated companies associated with inward investment) • Transactions between financial institutions
	545	Interest on medium- to long-term bonds (payment to and receipt from companies other than foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, and foreign affiliated companies associated with inward investment)
	546	Interest on short-term bonds (payment to and receipt from companies other than foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, and foreign affiliated companies associated with inward investment)
	551	Dividends on shares and beneficiary certificates pertaining to investment trusts
	563	Interest on deposits

Classification	Code	Purpose
Wages and profits	564	Interest on trade credits
	565	Rent for real property
	566	Interest on installment sales
	567	Lease payments for financial leases • Corresponding to the interest portion
	568	Funding to cover losses (payment to foreign subsidiaries, etc. and receipt from foreign parent companies, etc.)
	570	Fees on securities lending
	573	Dividends associated with investments in partnerships and other organizations
	579	Other investment income
Gifts, taxes, compensation for damages, remittances of living expenses, etc.	611	Inter-governmental gifts
	612	Shared costs incurred for an contributions to international organizations
	615	Inter-individual gifts, etc. and remittances of living expenses by expatriates to their families at home
	616	Asset transfers due to immigration
	617	Asset transfers due to inheritance and bequests

Classification	Code	Purpose
Gifts, taxes, compensation for damages, remittances of living expenses, etc.	618	Inheritance tax and gift tax
	619	Gifts for acquisition of fixed assets
	621	Consumption tax, etc. (internal taxes only)
	622	Other taxes between the Japanese government and non-residents (internal taxes only)
	623	Value added tax, taxes on natural resources, etc. (foreign taxes only)
	624	Other foreign taxes
	625	Other transfers between the Japanese government and nonresidents
	626	Donations, compensation for damages, contributions, etc.

Transactions of non-financial assets	711	Cost of acquisition and proceeds from disposal of land for Japanese diplomatic establishments located abroad or foreign diplomatic establishments located in Japan
	720	Cost of acquisition and proceeds from transfer of industrial property rights
	721	Cost of acquisition and proceeds from transfer of copyrights • Associated with computer software
	722	Cost of acquisition and proceeds from transfer of copyrights • Associated with copyrighted works other than computer software
	723	Cost of acquisition and proceeds from transfer of other rights

Classification	Code	Purpose
Outward investment in the parent/ subsidiary, etc. or affiliated companies	811	Outward investment in branches
	812	Cost of acquisition paid and proceeds from disposal received by Japanese parent companies, etc. of shares, etc. of foreign subsidiaries, etc. • Including liquidation dividends
	813	Cost of acquisition paid and proceeds from disposal received by Japanese subsidiaries, etc. of shares, etc. of foreign parent companies, etc.
	814	Cost of acquisition paid and proceeds from disposal/redemption received by Japanese parent companies, etc. of bonds issued by foreign subsidiaries, etc. • Transactions between financial institutions
	815	Cost of acquisition paid and proceeds from disposal/redemption received (1) by Japanese parent companies, etc. of bonds issued by foreign subsidiaries, etc. or (2) by Japanese affiliated companies of bonds issued by foreign affiliated companies associated with outward investment • Transactions not made between financial institutions
	816	Cost of acquisition paid and proceeds from disposal/redemption received by Japanese subsidiaries, etc. of bonds issued by foreign parent companies, etc. • Transactions between financial institutions
	817	Cost of acquisition paid and proceeds from disposal/redemption received (1) by Japanese subsidiaries, etc. of bonds issued by foreign parent companies, etc. or (2) by Japanese affiliated companies of bonds issued by foreign affiliated companies associated with inward investment • Transactions not made between financial institutions

Classification	Code	Purpose
Outward investment in the parent/ subsidiary, etc. or affiliated companies	820	Loans (1) by Japanese parent companies, etc. to foreign subsidiaries, etc. or (2) by Japanese affiliated companies to foreign affiliated companies associated with outward investment • Transactions not made between financial institutions
	823	Loans (1) by Japanese subsidiaries, etc. to foreign parent companies, etc. or (2) by Japanese affiliated companies to foreign affiliated companies associated with inward investment • Transactions not made between financial institutions
	824	Cost of acquisition paid and proceeds from disposal/redemption received by Japanese affiliated companies of medium- to long-term bonds issued by (1) foreign affiliated companies associated with outward investment or (2) foreign affiliated companies associated with inward investment • Transactions between financial institutions
	825	Cost of acquisition paid and proceeds from disposal/redemption received by Japanese affiliated companies of short-term bonds issued by (1) foreign affiliated companies associated with outward investment or (2) foreign affiliated companies associated with inward investment • Transactions between financial institutions
	826	Medium- to long-term loans (1) by Japanese parent companies, etc. to foreign subsidiaries, etc., (2) by Japanese affiliated companies to foreign affiliated companies associated with outward investment, (3) by Japanese subsidiaries, etc. to foreign parent companies, etc., or (4) by Japanese affiliated companies to foreign affiliated companies associated with inward investment • Transactions between financial institutions

Classification	Code	Purpose
Outward investment in the parent/ subsidiary, etc. or affiliated companies	827	Short-term loans (1) by Japanese parent companies, etc. to foreign subsidiaries, etc., (2) by Japanese affiliated companies to foreign affiliated companies associated with outward investment, (3) by Japanese subsidiaries, etc. to foreign parent companies, etc., or (4) by Japanese affiliated companies to foreign affiliated companies associated with inward investment • Transactions between financial institutions
Portfolio investment (associated with outward investment)	831	Proceeds from issuance and redemption of securities issued in Japan by non-residents with the original maturity of more than one year
	832	Proceeds from issuance and redemption of securities issued in Japan by non-residents with the original maturity of one year or less
	843	Cost of acquisition and proceeds from disposal of shares, etc. issued by non-residents • Including liquidation dividends
	844	Cost of acquisition and proceeds from disposal/redemption of medium- to long-term bonds issued by non-residents • Transactions not made with foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, or foreign affiliated companies associated with inward investment

Classification	Code	Purpose
Portfolio investment (associated with outward investment)	845	Cost of acquisition and proceeds from disposal/redemption of short-term bonds issued by non-residents • Transactions not made with foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, or foreign affiliated companies associated with inward investment
	848	Cost of acquisition and proceeds from disposal of share options, etc. issued by non-residents
	849	Purchase and resale of securities under resale agreements
	851	Cost of acquisition and proceeds from disposal/redemption of other medium- to long-term securities issued by non-residents
	852	Cost of acquisition and proceeds from disposal/redemption of other short-term securities issued by non-residents
Other investment (associated with outward investment)	871	Medium- to long-term loans to non-residents (excluding foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, and foreign affiliated companies associated with inward investment)
	872	Short-term loans to non-residents (excluding foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with outward investment, and foreign affiliated companies associated with inward investment)
	873	Cost of purchase and proceeds from sale of loan claims against non-residents • Including loan participation

Classification	Code	Purpose
Other investment (associated with outward investment)	874	Cost of acquisition and proceeds from disposal of real property located abroad (excluding that of Japanese diplomatic establishments located abroad)
	875	Deposits with non-residents
	876	Performance of guarantees
	877	Deposits associated with debt assumption agreements
	878	Investments in equity of partnerships and other organizations (except for outward investment in the parent/subsidiary, etc. or affiliated companies and portfolio investment [associated with outward investment])
	880	Guarantee deposits and cash collateral (to be recorded on the asset side of residents' books)
	881	Investments in equity of international organizations
	882	Other capital transactions (with the original maturity, etc. of more than one year)
	883	Other capital transactions (with the original maturity, etc. of one year or less)
Inward investment in the parent/ subsidiary, etc. or affiliated companies	911	Inward investment in branches

Classification	Code	Purpose
Inward investment in the parent/ subsidiary, etc. or affiliated companies	912	Cost of acquisition paid and proceeds from disposal received by foreign parent companies, etc. of shares, etc. of Japanese subsidiaries, etc. • Including liquidation dividends
	913	Cost of acquisition paid and proceeds from disposal received by foreign subsidiaries, etc. of shares, etc. of Japanese parent companies, etc.
	914	Cost of acquisition paid and proceeds from disposal/redemption received by foreign parent companies, etc. of bonds issued by Japanese subsidiaries, etc. • Transactions between financial institutions
	915	Cost of acquisition paid and proceeds from disposal/redemption received by (1) foreign parent companies, etc. of bonds issued by Japanese subsidiaries, etc. or (2) foreign affiliated companies associated with inward investment of bonds issued by Japanese affiliated companies • Transactions not made between financial institutions
	916	Cost of acquisition paid and proceeds from disposal/redemption received by foreign subsidiaries, etc. of bonds issued by Japanese parent companies, etc. • Transactions between financial institutions
	917	Cost of acquisition paid and proceeds from disposal/redemption received by (1) foreign subsidiaries, etc. of bonds issued by Japanese parent companies, etc. or (2) foreign affiliated companies associated with outward investment of bonds issued by Japanese affiliated companies • Transactions not made between financial institutions

Classification	Code	Purpose
Inward investment in the parent/ subsidiary, etc. or affiliated companies	920	Borrowings from (1) foreign parent companies, etc. by Japanese subsidiaries, etc. or (2) foreign affiliated companies associated with inward investment by Japanese affiliated companies • Transactions not made between financial institutions
	923	Borrowings from (1) foreign subsidiaries, etc. by Japanese parent companies, etc. or (2) foreign affiliated companies associated with outward investment by Japanese affiliated companies • Transactions not made between financial institutions
	924	Cost of acquisition paid and proceeds from disposal/redemption received by foreign affiliated companies associated with inward/ outward investment of medium- to long-term bonds issued by Japanese affiliated companies • Transactions between financial institutions
	925	Cost of acquisition paid and proceeds from disposal/redemption received by foreign affiliated companies associated with inward/ outward investment of short-term bonds issued by Japanese affiliated companies • Transactions between financial institutions
	926	Medium- to long-term borrowings from (1) foreign parent companies, etc. by Japanese subsidiaries, etc., (2) foreign affiliated companies associated with inward investment by Japanese affiliated companies, (3) foreign subsidiaries, etc. by Japanese parent companies, etc., or (4) foreign affiliated companies associated with outward investment by Japanese affiliated companies • Transactions between financial institutions

Classification	Code	Purpose
Inward investment in the parent/ subsidiary, etc. or affiliated companies	927	Short-term borrowings from (1) foreign parent companies, etc. by Japanese subsidiaries, etc., (2) foreign affiliated companies associated with inward investment by Japanese affiliated companies, (3) foreign subsidiaries, etc. by Japanese parent companies, etc., or (4) foreign affiliated companies associated with outward investment by Japanese affiliated companies • Transactions between financial institutions

Portfolio investment (associated with inward investment)	931	Proceeds from issuance and redemption of securities issued abroad by residents with the original maturity of more than one year
	932	Proceeds from issuance and redemption of securities issued abroad by residents with the original maturity of one year or less
	943	Cost of acquisition and proceeds from disposal of shares, etc. issued by residents • Including liquidation dividends
	944	Cost of acquisition and proceeds from disposal/redemption of medium- to long-term bonds issued by residents • Transactions not made with foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with inward investment, or foreign affiliated companies associated with outward investment
	945	Cost of acquisition and proceeds from disposal/redemption of short-term bonds issued by residents • Transactions NOT made with foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with inward investment, or foreign affiliated companies associated with outward investment

Classification	Code	Purpose
Portfolio investment (associated with inward investment)	947	Cost of acquisition and proceeds from disposal of share options, etc. issued by residents
	949	Sale and repurchase of securities under repurchase agreements
	950	Cost of acquisition and proceeds from disposal/redemption of other medium- to long-term securities issued by residents
	951	Cost of acquisition and proceeds from disposal/redemption of other short-term securities issued by residents
Other investment (associated with inward investment)	970	Medium- to long-term or short-term borrowings from non-residents (overseas branches of Japanese banks)
	971	Medium- to long-term borrowings from non-residents (excluding overseas branches of Japanese banks, foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with inward investment, and foreign affiliated companies associated with outward investment)
	972	Short-term borrowings from non-residents (excluding overseas branches of Japanese banks, foreign parent companies, etc., foreign subsidiaries, etc., foreign affiliated companies associated with inward investment, and foreign affiliated companies associated with outward investment)
	973	Cost of purchase and proceeds from sale of loan claims against residents • Including loan participation

Classification	Code	Purpose
Other investment (associated with inward investment)	974	Cost of acquisition and proceeds from disposal of real property located in Japan (excluding that of foreign diplomatic establishments located in Japan)
	975	Performance of guarantees
	977	Investments in equity of partnerships and other organizations (except for inward investment in the parent/subsidiary, etc. or affiliated companies and portfolio investment [associated with inward investment])
	979	Guarantee deposits and cash collateral (to be recorded on the liability side of residents' books
	980	Other capital transactions (with the original maturity, etc. of more than one year)
	981	Other capital transactions (with the original maturity, etc. of one year or less)

Financial derivatives	991	Net gains/losses associated with futures and forward tradings
	992	Premiums associated with option tradings
	993	Net gains/losses associated with option tradings
	994	Exchange of the principal associated with currency swaps

Classification	Code	Purpose
Financial derivatives	995	Interest, dividends, capital gains, etc. associated with swap transactions
	996	Repurchase and resale associated with option tradings

Other	1001	Purchase and sale of foreign exchange
	1002	Deposits received for the purpose of settlement between another resident and a non-resident
	1003	Payment abroad and receipt of payment from abroad associated with transactions and actions between residents
	1100	Other (payment and receipt of payment associated with transactions and actions which are not applicable to any item provided above)

*Purpose of payment codes provided by Bank of Japan.

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