

BoN Reporting System Operations Manual



Section B.3

(A) BALANCE OF PAYMENTS CATEGORIES APPLICABLE TO BOPCUS, NON RESIDENT NAD INWARD PAYMENTS

The Balance of Payment categories consist of a combined 5-digit code. The first three digits represent the Category Code and last two digits represent the Sub-Category Code.

(i) BALANCE OF PAYMENTS CATEGORIES APPLICABLE TO BOPCUS – INWARD PAYMENTS

BOPCATEGORY		CODE	DESCRIPTION
Merchandise	Transaction adjustments	10000	Adjustments / Reversals / Refunds applicable to merchandise
	Exports: Advance payments	10101	Export advance payment - (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods exported via the Namibian Post Office)
		10102	Export advance payment - capital goods
		10103	Export advance payment – gold
		10104	Export advance payment – platinum
		10105	Export advance payment – crude oil
		10106	Export advance payment – refined petroleum products
		10107	Export advance payment – diamonds
		10108	Export advance payment – steel
		10109	Export advance payment – coal
		10110	Export advance payment – iron ore
		10111	Export advance payment - goods exported via the Namibian Post Office
	Export: Advance payments (in terms of export undertaking)	10201	Export advance payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore)
		10202	Export advance payment - capital goods
		10203	Export advance payment - gold
		10204	Export advance payment - platinum

BOPCATEGORY		CODE	DESCRIPTION
		10205	Export advance payment - crude oil
		10206	Export advance payment - refined petroleum products
		10207	Export advance payment - diamonds
		10208	Export advance payment- steel
		10209	Export advance payment - coal
		10210	Export advance payment - iron ore
		10211	Export advance payment - goods imported via the Namibian Post Office
	Exports: (excluding advance payments and not in terms of export undertaking)	10301	Export payments - (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods exported via the Namibian Post Office)
		10302	Export payment - capital goods
		10303	Export payment – gold
		10304	Export payment – platinum
		10305	Export payment – crude oil
		10306	Export payment – refined petroleum products
		10307	Export payment – diamonds
		10308	Export payment – steel
		10309	Export payment – coal
		10310	Export payment – iron ore
		10311	Export payment – goods exported via the Namibian Post Office
	Exports: (excluding advance payments but in terms of export undertaking)	10401	Export payment - (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods exported via the Namibian Post Office)
		10402	Export payment - capital goods
		10403	Export payment - gold
		10404	Export payment - platinum
		10405	Export payment - crude oil
		10406	Export payment - refined petroleum products
		10407	Export payment - diamonds
		10408	Export payment - steel
		10409	Export payment - coal
		10410	Export payment - iron ore
		10411	Export payment - goods exported via the Namibian Post Office

BOPCATEGORY		CODE	DESCRIPTION
	Exports: Other	10500	Consumables acquired in port
		10600	Trade finance repayments in respect of exports
		10700	Export proceeds where the Customs value of the shipment is less than NAD 500.00
		10800	Export payments where goods were declared as part of passenger baggage and no UCR is available
		10901	Proceeds for goods purchased by non-residents where no physical export will take place, excluding gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore as well as merchanting transactions
		10902	Proceeds for gold purchased by non-residents where no physical export will take place, excluding merchanting transactions
		10903	Proceeds for platinum purchased by non-residents where no physical export will take place, excluding merchanting transactions
		10904	Proceeds for crude oil purchased by non-residents where no physical export will take place, excluding merchanting transactions
		10905	Proceeds for refined petroleum products purchased by non-residents where no physical export will take place, excluding merchanting transactions
		10906	Proceeds for diamonds purchased by non-residents where no physical export will take place, excluding merchanting transactions
		10907	Proceeds for steel purchased by non-residents where no physical export will take place, excluding merchanting transactions
		10908	Proceeds for coal purchased by non-residents where no physical export will take place, excluding merchanting transactions

BOPCATEGORY		CODE	DESCRIPTION
		10909	Proceeds for iron ore purchased by non-residents where no physical export will take place, excluding merchanting transactions
		11000	Merchanting transaction
Intellectual property and other services	Transaction adjustments	20000	Adjustments / Reversals / Refunds applicable to intellectual property and service related items
	Charges for the use of intellectual property	20100	Rights assigned for licences to reproduce and/or distribute
		20200	Rights assigned for using patents and inventions (licensing)
		20300	Rights assigned for using patterns and designs (including industrial processes)
		20400	Rights assigned for using copyrights
		20500	Rights assigned for using franchises and trademarks
	Disposal of Intellectual Property (Excluding Computer related and Audio-visual)	21000	Disposal of patents and inventions
		21100	Disposal of patterns and designs (including industrial processes)
		21200	Disposal of copyrights
		21300	Disposal of franchises and trademarks
	Research and Development	22000	Proceeds received for research and development services
		22100	Funding received for research and development
	Audio-visual and related items	22500	Sales of original manuscripts, sound recordings and films
		22600	Receipt of funds relating to the production of motion pictures, radio and television programs and musical recordings
	Computer software and related items	23000	The outright selling of ownership rights of software
		23100	Computer-related services including maintenance, repair and consultancy
		23200	Commercial sales of customised software and related licenses for use by customers
		23300	Commercial sales of non-customised software on physical media with periodic licence to use

BOPCATEGORY		CODE	DESCRIPTION
		23400	Commercial sales of non-customised software provided on physical media with right to perpetual (ongoing) use
		23500	Commercial sales of non-customised software provided for downloading or electronically made available with periodic license
		23600	Commercial sales of non-customised software provided for downloading or electronically made available with single payment
	Technical related services	24001	Fees for processing - processing done on materials (excluding gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore)
		24002	Fees for processing - processing done on gold
		24003	Fees for processing - processing done on platinum
		24004	Fees for processing - processing done on crude oil
		24005	Fees for processing - processing done on refined petroleum products
		24006	Fees for processing - processing done on diamonds
		24007	Fees for processing - processing done on steel
		24008	Fees for processing - processing done on coal
		24009	Fees for processing - processing done on iron ore
		24100	Repairs and maintenance on machinery and equipment
		24200	Architectural, engineering and other technical services
		24300	Agricultural, mining, waste treatment and depollution services
	Travel services for non-residents	25000	Travel services for non-residents - business travel
		25100	Travel services for non-residents - holiday travel
		25200	Foreign exchange accepted by residents from non-residents
	Travel services for residents	25500	Travel services for residents - business travel

BOPCATEGORY		CODE	DESCRIPTION
		25600	Travel services for residents - holiday travel
	Travel services in respect of third parties	26000	Proceeds for travel services in respect of third parties - business travel
		26100	Proceeds for travel services in respect of third parties - holiday travel
	Telecommunications and Information Services	26500	Proceeds for telecommunication services
		26600	Proceeds for information services including data, news related and news agency fees
	Transport Services	27001	Proceeds for passenger services - road
		27002	Proceeds for passenger services - rail
		27003	Proceeds for passenger services - sea
		27004	Proceeds for passenger services – air
		27101	Proceeds for freight services - road
		27102	Proceeds for freight services - rail
		27103	Proceeds for freight services - sea
		27104	Proceeds for freight services – air
		27201	Proceeds for other transport services – road
		27202	Proceeds for other transport services – rail
		27203	Proceeds for other transport services – sea
		27204	Proceeds for other transport services – air
		27301	Proceeds for postal and courier services – road
		27302	Proceeds for postal and courier services – rail
		27303	Proceeds for postal and courier services – sea
		27304	Proceeds for postal and courier services – air
	Financial Services Provided	27500	Commission and fees
		27600	Proceeds for financial services charged for advice provided
	Construction Services	28000	Proceeds for construction services
	Government Services	28100	Proceeds for government services
		28200	Diplomatic transfers
	Study Related Services	28500	Tuition fees

BOPCATEGORY		CODE	DESCRIPTION
	Other Business Services Rendered	28700	Proceeds for legal services
		28800	Proceeds for accounting services
		28900	Proceeds for management consulting services
		29000	Proceeds for public relation services
		29100	Proceeds for advertising & market research services
		29200	Proceeds for managerial services
		29300	Proceeds for medical and dental services
		29400	Proceeds for educational services
		29500	Operational leasing
		29600	Proceeds for cultural and recreational services
		29700	Proceeds for other business services not included elsewhere
Transactions relating to income and yields on financial assets	Transaction Adjustments	30000	Adjustments / Reversals / Refunds related to income and yields on financial assets
	Income Receipts	30100	Dividends
		30200	Branch profits
		30300	Compensation paid by a non-resident to a resident employee temporarily abroad (excluding remittances)
		30400	Compensation paid by a non-resident to a non-resident employee in Namibia (excluding remittances)
		30500	Compensation paid by a non-resident to a migrant worker employee (excluding remittances)
		30600	Compensation paid by a non-resident to a foreign national contract worker employee (excluding remittances)
		30700	Commission or brokerage
		30800	Rental
		30901	Interest received from a resident temporarily abroad in respect of loans
		30902	Interest received from a non-resident in respect of individual loans
		30903	Interest received from a non-resident in respect of study loans
		30904	Interest received from a non-resident in respect of shareholders' loans

BOPCATEGORY		CODE	DESCRIPTION
		30905	Interest received from a non-resident in respect of third party loans
		30906	Interest received from a non-resident in respect of trade finance loans
		30907	Interest received from a non-resident in respect of a bond
		30908	Interest received not in respect of loans
		31001	Income in respect of inward listed securities equity individual
		31002	Income in respect of inward listed securities equity corporate
		31003	Income in respect of inward listed securities equity bank
		31004	Income in respect of inward listed securities equity institution
		31101	Income in respect of inward listed securities debt individual
		31102	Income in respect of inward listed securities debt corporate
		31103	Income in respect of inward listed securities debt bank
		31104	Income in respect of inward listed securities debt institution
		31201	Income in respect of inward listed securities derivatives individual
		31202	Income in respect of inward listed securities derivatives corporate
		31203	Income in respect of inward listed securities derivatives bank
		31204	Income in respect of inward listed securities derivatives institution
		31300	Income earned abroad by a resident on an individual investment
Transfers of a Current Nature	Transfer Adjustments	40000	Adjustments / Reversals / Refunds related to transfers of a current nature
	Current Payments	40100	Gifts
		40200	Annual contributions
		40300	Contributions in respect of social security schemes
		40400	Contributions in respect of charitable, religious and cultural (excluding research and development)
		40500	Other donations / aid to Government (excluding research and development)

BOPCATEGORY		CODE	DESCRIPTION
		40600	Other donations / aid to private sector (excluding research and development)
		40700	Pensions
		40800	Annuities (pension related)
		40900	Inheritances
		41000	Alimony
		41101	Tax - Income tax
		41102	Tax - VAT refunds
		41103	Tax – Other
		41200	Insurance premiums (non-life/short term)
		41300	Insurance claims (non-life/short term)
		41400	Insurance premiums (life)
		41500	Insurance claims (life)
		41600	Migrant worker remittances (excluding compensation)
		41700	Foreign national contract worker remittances (excluding compensation)
Transfers of a Capital Nature	Capital Transfers and immigrations		
	Transitions Adjustments	50000	Adjustments / Reversals / Refunds related to capital transfers and immigrants
	Capital transfers relating to government / corporate entities (excluding loans)	50100	Donations to the Namibian Government for fixed assets
		50200	Donations to corporate entities - fixed assets
		50300	Investment into property by a non-resident corporate entity
		50400	Disinvestment of property by a resident corporate entity
	Capital transfers by non-resident individuals	51001	Investment into property by a non-resident individual
		51002	Investment by a non-resident individual - other
	Capital transfers by Namibian resident individuals		
	Disinvestment of capital	51101	Disinvestment of capital by a resident individual – Shares
		51102	Disinvestment of capital by a resident individual – Bonds
		51103	Disinvestment of capital by a resident individual – Money market instruments

BOPCATEGORY		CODE	DESCRIPTION
		51104	Disinvestment of capital by a resident individual – Deposits with a foreign bank
		51105	Disinvestment of capital by a resident individual – Mutual funds / collective investment schemes
		51106	Disinvestment of capital by a resident individual – Property
		51107	Disinvestment of capital by a resident individual – Other
	Disinvestment of capital in terms of investment allowance	51201	Foreign investment by a resident individual in respect of the investment allowance - shares
		51202	Foreign investment by a resident individual in respect of the investment allowance - bonds
		51203	Foreign investment by a resident individual in respect of the investment allowance - money market instruments
		51204	Foreign investment by a resident individual in respect of the investment allowance - deposits with a foreign bank
		51205	Foreign investment by a resident individual in respect of the investment allowance - mutual funds / collective investment schemes
		51206	Foreign investment by a resident individual in respect of the investment allowance - property
		51207	Foreign investment by a resident individual in respect of the investment allowance - other
		51300	Investment by a resident individual originating from a local source into an account conducted in foreign currency held at an authorised dealer in Namibia
	Disinvestment of capital to a resident Foreign Currency account	(Note: BoP Categories 51101 to 51107 must be used)	
	Re-transfer of capital repatriated	(Note: BoP Categories 51101 to 51107 must be used)	
		51600	Repatriation, on instruction by the Exchange Control Department, of a foreign investment by a resident individual in respect of Cross Border flows.

BOPCATEGORY		CODE	DESCRIPTION
		51700	Repatriation, on instruction by the Exchange Control Department, of a foreign investment by a resident individual originating from an account conducted in foreign currency held at an Authorised Dealer in Namibia.
	Immigrants	53001	Immigration foreign capital allowance – fixed property
		53002	Immigration foreign capital allowance - listed investments
		53003	Immigration foreign capital allowance - unlisted investments
		53004	Immigration foreign capital allowance - insurance policies
		53005	Immigration foreign capital allowance - cash
		53006	Immigration foreign capital allowance - debtors
		53007	Immigration foreign capital allowance - capital distribution from trusts
		53008	Immigration foreign capital allowance - other assets
Financial investments/ disinvestments and Prudential investments	Transaction Adjustments	60000	Adjustments / Reversals / Refunds related to financial investments/ disinvestments and prudential investments
	Financial investments/disinvestments (excluding local institutional investors)		
	Investment by a non-resident	60101	Investment in listed shares by a non-resident
		60102	Investment in non-listed shares by a non-resident
		60200	Investment into money market instruments by a non-resident
		60301	Investment into listed bonds by a non-resident (excluding loans)
		60302	Investment into non-listed bonds by a non-resident (excluding loans)
	Disinvestment by a resident corporate entity	60501	Disinvestment of shares by resident - Agriculture, hunting, forestry and fishing
		60502	Disinvestment of shares by resident - Mining, quarrying and exploration
		60503	Disinvestment of shares by resident - Manufacturing

BOPCATEGORY		CODE	DESCRIPTION
		60504	Disinvestment of shares by resident - Electricity, gas and water supply
		60505	Disinvestment of shares by resident - Construction
		60506	Disinvestment of shares by resident - Wholesale, retail, repairs, hotel and restaurants
		60507	Disinvestment of shares by resident - Transport and communication
		60508	Disinvestment of shares by resident - Financial services
		60509	Disinvestment of shares by resident - Community, social and personal services
	Inward listed investments	61001	Inward listed securities equity individual buy back
		61002	Inward listed securities equity corporate buy back
		61003	Inward listed securities equity bank buy back
		61004	Inward listed securities equity institution buy back
		61101	Inward listed securities debt individual redemption
		61102	Inward listed securities debt corporate redemption
		61103	Inward listed securities debt bank redemption
		61104	Inward listed securities debt institution redemption
		61201	Inward listed securities derivatives individual proceeds
		61202	Inward listed securities derivatives corporate proceeds
		61203	Inward listed securities derivatives bank proceeds
		61204	Inward listed securities derivatives institution proceeds
	Prudential investments (Institutional Investors and Banks)	61501	Disinvestment by resident institutional investor – Asset Manager
		61502	Disinvestment by resident institutional investor - Collective Investment Scheme
		61503	Disinvestment by resident institutional investor - Retirement Fund

BOPCATEGORY		CODE	DESCRIPTION
		61504	Disinvestment by resident institutional investor - Life Linked
		61505	Disinvestment by resident institutional investor - Life Non Linked
		61600	Bank prudential disinvestment
Derivatives	Transaction Adjustments	70000	Adjustments / Reversals / Refunds related to derivatives
	Derivatives (excluding inward listed)	70101	Options – listed
		70102	Options – unlisted
		70201	Futures – listed
		70202	Futures – unlisted
		70301	Warrants – listed
		70302	Warrants – unlisted
		70401	Gold hedging – listed
		70402	Gold hedging – unlisted
		70501	Derivative not specified above – listed
		70502	Derivative not specified above – unlisted
Loan and Miscellaneous payments	Transaction Adjustments	80000	Adjustments / Reversals / Refunds related to loan and miscellaneous payments
	Loans (Capital Portion)		
	Loans granted to residents	80100	Trade finance loan drawn down in Namibia
		80200	International Bond drawn down
		80300	Loan made to a resident by a non-resident shareholder
		80400	Loan made to a resident by a non-resident third party
	Loans repaid by a residents temporarily abroad	81000	Repayment by a resident temporarily abroad of a loan granted by a resident
	Loans repaid by non-residents	81500	Repayment of an individual loan to a resident
		81600	Repayment of a study loan to a resident
		81700	Repayment of a shareholders loan to a resident
		81800	Repayment of a third party loan to a resident (excluding shareholders)
		81900	Repayment of a trade finance loan to a resident
	Miscellaneous payments	83000	Details of payments not classified

BOPCATEGORY		CODE	DESCRIPTION
		83100	NAD collections for the credit of Vostro accounts
		83200	NAD drafts/cheques drawn on Vostro accounts (Only applicable if no description is available)
		83300	Credit/Debit card company settlement as well as money remitter settlements
NoN-Reportable Transactions	Non-reportable	ZZ100	Non reportable

(ii) Balance of Payments Categories APPLICABLE TO BOPCUS – OUTWARD PAYMENTS

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
Merchandise	Transaction adjustments	10000	Adjustments / Reversals / Refunds applicable to merchandise
	Imports: Advance payments	10101	Import advance payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods imported via the Namibian Post Office)
		10102	Import advance payment – capital goods
		10103	Import advance payment – gold
		10104	Import advance payment – platinum
		10105	Import advance payment – crude oil
		10106	Import advance payment – refined petroleum products
		10107	Import advance payment – diamonds
		10108	Import advance payment – steel
		10109	Import advance payment – coal
		10110	Import advance payment – iron ore
		10111	Import advance payment - goods imported via the Namibian Post Office
	Import: Advance payments (in terms of import undertaking)	10201	Import advance payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore)
		10202	Import advance payment - capital goods

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		10203	Import advance payment - gold
		10204	Import advance payment - platinum
		10205	Import advance payment - crude oil
		10206	Import advance payment - refined petroleum products
		10207	Import advance payment - diamonds
		10208	Import advance payment- steel
		10209	Import advance payment - coal
		10210	Import advance payment - iron ore
		10211	Import advance payment - goods imported via the Namibian Post Office
	Imports: (excluding advance payments and not in terms of import undertaking)	10301	Import payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods imported via the Namibian Post Office)
		10302	Import payment – capital goods
		10303	Import payment – gold
		10304	Import payment – platinum
		10305	Import payment – crude oil
		10306	Import payment – refined petroleum products
		10307	Import payment – diamonds
		10308	Import payment – steel
		10309	Import payment – coal
		10310	Import payment – iron ore
		10311	Import payment - goods imported via the Namibian Post Office
	Imports: (excluding advance payments but in terms of import undertaking)	10401	Import payment - (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods imported via the Namibian post office)
		10402	Import payment - capital goods
		10403	Import payment - gold
		10404	Import payment - platinum
		10405	Import payment - crude oil
		10406	Import payment - refined petroleum products
		10407	Import payment - diamonds

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		10408	Import payment - steel
		10409	Import payment - coal
		10410	Import payment - iron ore
		10411	Import payment - goods imported via the Namibian Post Office
	Import: Other	10500	Consumables acquired in port
		10600	Repayment of trade finance for imports
		10700	Import payments where the Customs value of the shipment is less than NAD 500.00
		10800	Import payments where goods were declared as part of passenger baggage and no MRN is available
		10901	Payments for goods purchased from non-residents in cases where no physical import will take place, excluding gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore as well as merchanting transactions
		10902	Payments for gold purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
		10903	Payments for platinum purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
		10904	Payments for crude oil purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
		10905	Payments for refined petroleum products purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
		10906	Payments for diamonds purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
		10907	Payments for steel purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		10908	Payments for coal purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
		10909	Payments for iron ore purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
		11000	Merchanting transaction
Intellectual property and other services	Transaction adjustments	20000	Adjustments / Reversals / Refunds applicable to intellectual property and service related items
	Charges for the use of intellectual property	20100	Rights obtained for licences to reproduce and/or distribute
		20200	Rights obtained for using patents and inventions (licensing)
		20300	Rights obtained for using patterns and designs (including industrial processes)
		20400	Rights obtained for using copyrights
		20500	Rights obtained for using franchises and trademarks
	Acquisition of Intellectual Property (Excluding Computer related and Audiovisual)	21000	Acquisition of patents and inventions
		21100	Acquisition of patterns and designs (including industrial processes)
		21200	Acquisition of copyrights
		21300	Acquisition of franchises and trademarks
	Research and Development	22000	Payments for research and development services
		22100	Funding for research and development
	Audiovisual and related items	22500	Acquisition of original manuscripts, sound recordings and films
		22600	Payment relating to the production of motion pictures, radio and television programs and musical recordings

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
	Computer software and related items	23000	The outright purchasing of ownership rights of software
		23100	Computer-related services including maintenance, repair and consultancy
		23200	Commercial purchases of customised software and related licenses to use
		23300	Commercial purchases of non-customised software on physical media with periodic licence to use
		23400	Commercial purchases of non-customised software provided on physical media with right to perpetual (ongoing) use
		23500	Commercial purchases of non-customised software downloaded or electronically acquired with periodic license
		23600	Commercial purchases of non-customised software downloaded or electronically acquired with single payment
	Technical related services	24001	Fees for processing - processing done on materials (excluding gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore)
		24002	Fees for processing - processing done on gold
		24003	Fees for processing - processing done on platinum
		24004	Fees for processing - processing done on crude oil
		24005	Fees for processing - processing done on refined petroleum products
		24006	Fees for processing - processing done on diamonds
		24007	Fees for processing - processing done on steel
		24008	Fees for processing - processing done on coal
		24009	Fees for processing - processing done on iron ore
		24100	Repairs and maintenance on machinery and equipment

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		24200	Architectural, engineering and other technical services
		24300	Agricultural, mining, waste treatment and depollution services
	Travel services for non-residents	25000	Travel services for non-residents - business travel
		25100	Travel services for non-residents - holiday travel
	Travel services for residents	25500	Travel services for residents - business travel
		25600	Travel services for residents - holiday travel
	Travel services in respect of third parties	26000	Payment for travel services in respect of third parties - business travel
		26100	Payment for travel services in respect of third parties - holiday travel
	Tele-communications and Information Services	26500	Payment for telecommunication services
		26600	Payment for information services including data, news related and news agency fees
	Transport Services	27001	Payment for passenger services - road
		27002	Payment for passenger services - rail
		27003	Payment for passenger services - sea
		27004	Payment for passenger services – air
		27101	Payment for freight services – road
		27102	Payment for freight services – rail
		27103	Payment for freight services – sea
		27104	Payment for freight services – air
		27201	Payment for other transport services – road
		27202	Payment for other transport services – rail
		27203	Payment for other transport services – sea
		27204	Payment for other transport services – air
		27301	Payment for postal and courier services – road

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		27302	Payment for postal and courier services – rail
		27303	Payment for postal and courier services – sea
		27304	Payment for postal and courier services – air
	Financial Services Provided	27500	Commission and fees
		27600	Financial service fees charged for advice provided
	Construction Services	28000	Payment for construction services
	Government Services	28100	Payment for government services
		28200	Diplomatic transfers
	Study Related Services	28500	Tuition fees
	Other Business Services Rendered	28700	Payment for legal services
		28800	Payment for accounting services
		28900	Payment for management consulting services
		29000	Payment for public relation services
		29100	Payment for advertising & market research services
		29200	Payment for managerial services
		29300	Payment for medical and dental services
		29400	Payment for educational services
		29500	Operational leasing
		29600	Payment for cultural and recreational services
		29700	Payment for other business services not included elsewhere
Transactions relating to income and yields on financial assets	Transaction Adjustments	30000	Adjustments / Reversals / Refunds related to income and yields on financial assets
	Income Receipts	30100	Dividends
		30200	Branch profits

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		30300	Compensation paid by a resident to a resident employee temporarily abroad (excluding remittances)
		30400	Compensation paid by a resident to a non-resident employee (excluding remittances)
		30500	Compensation paid by a resident to a migrant worker employee (excluding remittances)
		30600	Compensation paid by a resident to a foreign national contract worker employee (excluding remittances)
		30700	Commission or brokerage
		30800	Rental
		30901	Interest received from a resident temporarily abroad in respect of loans
		30902	Interest received from a non-resident in respect of individual loans
		30903	Interest received from a non-resident in respect of study loans
		30904	Interest paid to a non-resident in respect of shareholders loans
		30905	Interest paid to a non-resident in respect of third party loans
		30906	Interest paid to a non-resident in respect of trade finance loans
		30907	Interest paid to a non-resident in respect of a bond
		31001	Income in respect of inward listed securities equity individual
		31002	Income in respect of inward listed securities equity corporate
		31003	Income in respect of inward listed securities equity bank
		31004	Income in respect of inward listed securities equity institution
		31101	Income in respect of inward listed securities debt individual
		31102	Income in respect of inward listed securities debt corporate
		31103	Income in respect of inward listed securities debt bank
		31104	Income in respect of inward listed securities debt institution

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		31201	Fee in respect of inward listed securities derivatives individual
		31202	Fee in respect of inward listed securities derivatives corporate
		31203	Fee in respect of inward listed securities derivatives bank
		31204	Fee in respect of inward listed securities derivatives institution
		31300	Income earned abroad by a resident on an individual investment
Transfers of a Current Nature	Transfer Adjustments	40000	Adjustments / Reversals / Refunds related to transfers of a current nature
	Current Payments	40100	Gifts
		40200	Annual contributions
		40300	Contributions in respect of social security schemes
		40400	Contributions in respect of foreign charitable, religious and cultural (excluding research and development)
		40500	Other donations / aid to a foreign Government (excluding research and development)
		40600	Other donations / aid to a foreign private sector (excluding research and development)
		40700	Pensions
		40800	Annuities (pension related)
		40900	Inheritances
		41000	Alimony
		41101	Tax - Income tax
		41102	Tax - VAT refunds
		41103	Tax – Other
		41200	Insurance premiums (non-life/short term)
		41300	Insurance claims (non-life/short term)
		41400	Insurance premiums (life)
		41500	Insurance claims (life)
		41600	Migrant worker remittances (excluding compensation)
		41700	Foreign national contract worker remittances (excluding compensation)

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
Transfers of a Capital Nature	Capital Transfers and immigrations		
	Transitions Adjustments	50000	Adjustments / Reversals / Refunds related to capital transfers and emigrants
	Capital transfers relating to government / corporate entities (excluding loans)	50100	Donations by the Namibian Government for fixed assets
		50200	Donations by corporate entities for fixed assets
		50300	Disinvestment of property by a non-resident corporate entity
		50400	Investment into property by a resident corporate entity
	Capital transfers by non-resident individuals	51001	Disinvestment of property by a non-resident individual
		51002	Disinvestment by a non-resident individual - other
	Capital transfers by Namibian resident individuals		
	Investment not related to the investment allowance	51101	Investment by a resident individual not related to the investment allowance – Shares
		51102	Investment by a resident individual not related to the investment allowance – Bonds
		51103	Investment by a resident individual not related to the investment allowance -
		51104	Investment by a resident individual not related to the investment allowance – Deposits with a foreign bank
		51105	Investment by a resident individual not related to the investment allowance – Mutual funds / collective investment schemes
		51106	Investment by a resident individual not related to the investment allowance – Property

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		51107	Investment by a resident individual not related to the investment allowance – Other
		51101	Investment by a resident individual not related to the investment allowance – Shares
	Investment in terms of investment allowance	51201	Foreign investment by a resident individual in respect of the investment allowance - Shares
		51202	Foreign investment by a resident individual in respect of the investment allowance – Bonds
		51203	Foreign investment by a resident individual in respect of the investment allowance – Money market instruments
		51204	Foreign investment by a resident individual in respect of the investment allowance – Deposits with a foreign bank
		51205	Foreign investment by a resident individual in respect of the investment allowance – Mutual funds / collective investment schemes
		51206	Foreign investment by a resident individual in respect of the investment allowance – Property
		51207	Foreign investment by a resident individual in respect of the investment allowance – Other
		51300	Investment by a resident individual originating from a local source into an account conducted in foreign currency held at an Authorised Dealer in Namibia
	Investment from a resident Foreign Currency account	(Note: BoPCategories 51101 to 51107 must be used)	
	Re-transfer of capital repatriated	(Note: BoPCategories 51101 to 51107 must be used)	
		51600	Repatriation, on instruction by the Exchange Control Department, of a foreign investment by a resident individual in respect of Cross Border flows.

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		51700	Repatriation, on instruction by the Exchange Control Department, of a foreign investment by a resident individual originating from an account conducted in foreign currency held at an Authorised Dealer in Namibia.
	Emigrants	53001	Emigration foreign capital allowance – fixed property
		53002	Emigration foreign capital allowance – listed investments
		53003	Emigration foreign capital allowance – unlisted investments
		53004	Emigration foreign capital allowance – insurance policies
		53005	Emigration foreign capital allowance – cash
		53006	Emigration foreign capital allowance – debtors
		53007	Emigration foreign capital allowance – capital distribution from trusts
		53008	Emigration foreign capital allowance – other assets
Financial investments/ disinvestments and Prudential investments	Transaction Adjustments	60000	Adjustments / Reversals / Refunds related to financial investments/ disinvestments and prudential investments
	Financial investments/disinvestments (excluding local institutional investors)		
	Disinvestment by a non-resident	60101	Listed shares - sale proceeds paid to a non-resident
		60102	Non-listed shares - sale proceeds paid to a non-resident
		60200	Disinvestment of money market instruments by a non-resident
		60301	Disinvestment of listed bonds by a non-resident (excluding loans)
		60302	Disinvestment of non-listed bonds by a non-resident (excluding loans)
	Investment by a resident corporate entity	60501	Investment into shares by a resident entity - Agriculture, hunting, forestry and fishing
		60502	Investment into shares by a resident entity - Mining, quarrying and exploration

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		60503	Investment into shares by a resident entity - Manufacturing
		60504	Investment into shares by a resident entity - Electricity, gas and water supply
		60505	Investment into shares by a resident entity - Construction
		60506	Investment into shares by a resident entity - Wholesale, retail, repairs, hotel and restaurants
		60507	Investment into shares by a resident entity - Transport and communication
		60508	Investment into shares by a resident entity - Financial services
		60509	Investment into shares by a resident entity - Community, social and personal services
	Inward listed investments	61001	Inward listed securities equity individual
		61002	Inward listed securities equity corporate
		61003	Inward listed securities equity bank
		61004	Inward listed securities equity institution
		61101	Inward listed securities debt individual
		61102	Inward listed securities debt corporate
		61103	Inward listed securities debt bank
		61104	Inward listed securities debt institution
		61201	Inward listed securities derivatives individual
		61202	Inward listed securities derivatives corporate
		61203	Inward listed securities derivatives bank
		61204	Inward listed securities derivatives institution
	Prudential investments (Institutional Investors and Banks)	61501	Investment by resident institutional investor – Asset Manager

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
		61502	Investment by resident institutional investor – Collective Investment Scheme
		61503	Investment by resident institutional investor - Retirement Fund
		61504	Investment by resident institutional investor - Life Linked
		61505	Investment by resident institutional investor - Life Non Linked
		61600	Bank prudential investment
Derivatives	Transaction Adjustments	70000	Adjustments / Reversals / Refunds related to derivatives
	Derivatives (excluding inward listed)	70101	Options – listed
		70102	Options – unlisted
		70201	Futures – listed
		70202	Futures – unlisted
		70301	Warrants – listed
		70302	Warrants – unlisted
		70401	Gold hedging – listed
		70402	Gold hedging – unlisted
		70501	Derivative not specified above – listed
		70502	Derivative not specified above – unlisted
Loan and Miscellaneous payments	Transaction Adjustments	80000	Adjustments / Reversals / Refunds related to loan and miscellaneous payments
Loans (Capital Portion)			
	Loan repayments by residents	80100	Repayment of trade finance drawn down in Namibia
		80200	Repayment of an international Bond drawn down
		80300	Repayment by a resident of a loan received from a non-resident shareholder
		80400	Repayment by a resident of a loan received from a non-resident third party
	Loans granted to residents temporarily abroad	81000	Loan made by a resident to a resident temporarily abroad

BOPCATEGORY		BOPCATEGORY CODE	DESCRIPTION
	Loans granted to non-residents	81500	Individual loan to a non-resident
		81600	Study loan to a non-resident
		81700	Shareholders loan to a non-resident
		81800	Third party loan to a non-resident (excluding shareholders)
		81900	Trade finance to a non-resident
	Miscellaneous payments	83000	Details of payments not classified
		83100	NAD collections for the credit of vostro accounts
		83200	NAD drafts/cheques drawn on vostro accounts (only applicable if no description is available)
		83300	Credit/Debit card company settlement as well as money remitter settlements
Non-Reportable Transactions	Non-reportable	ZZ100	Non reportable

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