

Balance of Payments (BoP) Categories

SADC Harmonized Category Guideline

Full category and sub-category listing | Inward and Outward payment flows

Version 1.1 | June 2026

Important notice: This guide provides a comprehensive list of the SADC harmonized Balance of Payments categories and sub-categories, split into inward and outward payment flows. The category and sub-category descriptions are based on the Bank of Namibia harmonized BoP code spreadsheet provided for implementation. Category 244 series codes have been excluded at this stage, as instructed.

Purpose: To provide Users with a line-by-line reference guide for the selection of harmonized BoP categories. This document is intended to replace the legacy BoP category guide once approved for circulation.

Document owner	Global Business
Source	Bank of Namibia SADC Harmonized BoP Codes Version 5.5 spreadsheet
Prepared for	Nedbank Namibia internal reference
Effective period	June 2026 implementation
Exclusions	Category 244 series excluded at this stage

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Outward payments

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Balance of Payment categories - Inward payments

The Balance of Payment categories consist of a category and, where applicable, a sub-category. Each line item below must be read individually.

A Merchandise

Series 100 | Source sheet: 100 Inflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	100	00	Adjustments/reversals/refunds applicable to merchandise
Exports: advance payments(proceeds)			
	101	01	Export advance proceeds (excluding capital goods, gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, goods imported via the country Post Office, copper, metals, scrap metals, sugar, textiles (excluding CMT) and timber)
	101	02	Export advance proceeds – capital goods
	101	03	Export advance proceeds – gold
	101	04	Export advance proceeds – platinum
	101	05	Export advance proceeds – crude oil
	101	06	Export advance proceeds – refined petroleum products
	101	07	Export advance proceeds – gemstones (all precious stones, including sapphires, rubies, tanzanite, emeralds, alexandrines, moonstones, pearls, etc.) [excluding diamonds]
	101	08	Export advance proceeds – steel
	101	09	Export advance proceeds – coal
	101	10	Export advance proceeds – iron ore
	101	11	Export advance proceeds – goods exported via the country's Post Office
	101	12	Export advance proceeds – copper (processed and unprocessed copper, including copper wire, electric cables, etc.)
	101	13	Export advance proceeds – metals (including cobalt, nickel, manganese ore/concentrates, zinc, zinc concentrate, lithium, etc.)
	101	14	Export advance proceeds – scrap metal
	101	15	Export advance proceeds – sugar
	101	16	Export advance proceeds – textiles (excluding CMT)
	101	17	Export advance proceeds – timber and wood
	101	18	Export advance proceeds – processed crops and agricultural products (including peanut butter, maize meal, cotton yarn, nuts, rice, coffee, corn, honey, cooking oil, etc.)
	101	19	Export advance proceeds – unprocessed crops and agricultural products (including vegetables, fruits, soya beans, maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc.)
	101	20	Export advance proceeds – chemical products (including sulphuric acid, soap, washing powder, etc.)
	101	21	Export advance proceeds – processed mineral products (including cement, lime, salt & soda ash, etc.)
	101	22	Export advance proceeds – electricity
	101	23	Export advance proceeds – water
	101	24	Export advance proceeds – unprocessed livestock products (including skins, raw hides, leather, eggs, etc.)
	101	25	Export advance proceeds – agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.)
	101	26	Export advance proceeds – processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.)
	101	27	Export advance proceeds – beverages, both alcoholic and non-alcoholic (including wine, beer, spirits, fruit juice, soft drinks, soft drink concentrates etc.)
	101	28	Export advance proceeds – granite
	101	29	Export advance proceeds – marble
	101	30	Export advance proceeds – natural gas
	101	31	Export advance proceeds – heavy sand (Ilmenite, Rutile, Zircon, etc.)
	101	32	Export advance proceeds – medicines and pharmaceutical products
	101	33	Export advance proceeds – aluminium
	101	34	Export advance proceeds – diamonds
	101	35	Export advance proceeds – motor vehicles
	101	36	Export advance proceeds – resident country bank notes and coins exported to foreign banks and paid in advance
	101	37	Export advance proceeds – foreign currency bank notes and coins exported to foreign banks and paid in advance
	101	38	Export advance proceeds – uranium
Exports			
	103	01	Export proceeds (excluding capital goods, gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, copper, iron ore and goods exported via the country's Post Office, sugar, textiles (excluding CMT), timber)
	103	02	Export proceeds – capital goods
	103	03	Export proceeds – gold
	103	04	Export proceeds – platinum
	103	05	Export proceeds – crude oil

	103	06	Export proceeds – refined petroleum products
	103	07	Export proceeds – gemstones (all precious stones, including sapphires, rubies, tanzanite, emeralds, alexandrites, moonstones, pearls, etc.)[excluding diamonds]
	103	08	Export proceeds – steel
	103	09	Export proceeds – coal
	103	10	Export proceeds – iron ore
	103	11	Export proceeds – goods exported via the country's Post Office
	103	12	Export proceeds – copper (processed and unprocessed copper including copper wire, electric cables, etc.)
	103	13	Export proceeds – metals (including cobalt, nickel, manganese ore/concentrate, zinc, zinc concentrate, etc.)
	103	14	Export proceeds – scrap metals
	103	15	Export proceeds – sugar
	103	16	Export proceeds – textiles (excluding CMT)
	103	17	Export proceeds – timber and wood
	103	18	Export proceeds – processed crops agricultural products (including peanut butter, maize meal, cotton yarn, nuts, rice, coffee, corn, honey, cooking oil, etc.)
	103	19	Export proceeds – unprocessed crops and agricultural products (including vegetables, fruits, soya beans, maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc.)
	103	20	Export proceeds – chemical products (including sulphuric acid, soap, washing powder, etc.)
	103	21	Export proceeds – processed mineral products (including cement, lime, salt and soda ash, etc.)
	103	22	Export proceeds – electricity
	103	23	Export proceeds – water
	103	24	Export proceeds – unprocessed livestock products (including skins, raw hides, leather, eggs, etc.)
	103	25	Export proceeds – agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.)
	103	26	Export proceeds – processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.)
	103	27	Export proceeds – beverages, both alcoholic and non-alcoholic (including wine, beer, spirits, fruit juice, soft drinks, soft drink concentrates etc.)
	103	28	Export proceeds – granite
	103	29	Export proceeds – marble
	103	30	Export proceeds – natural gas
	103	31	Export proceeds – heavy sand (Ilmenite, Rutile, Zircon, etc.)
	103	32	Export proceeds – medicines and pharmaceutical products
	103	33	Export proceeds – aluminium
	103	34	Export proceeds – diamonds
	103	35	Export proceeds – motor vehicles
	103	36	Export proceeds – resident country bank notes and coins exported to foreign banks and paid on collection/delivery
	103	37	Export proceeds – foreign currency bank notes and coins exported to foreign banks and paid on collection/delivery
	103	38	Export proceeds – uranium
Exports: Other			
	105	00	Consumables acquired in port
	106	00	Trade finance repayments in respect of exports
	107	00	Export proceeds where the Customs value of the shipment is less than NAD 500 or an amount determined separately by each SADC country.
	108	00	Export payments where goods were declared as part of passenger baggage and no UCR is available
	109	01	Proceeds for goods purchased by non-residents where no physical export will take place, (excluding capital goods, gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, copper, metals, scrap metals, sugar, textiles (excluding CMT) and timber) as well as merchanting transactions
	109	02	Proceeds for capital goods purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	03	Proceeds for gold purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	04	Proceeds for platinum purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	05	Proceeds for crude oil purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	06	Proceeds for refined petroleum products purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	07	Proceeds for gemstones (all precious stones, including sapphires, rubies, tanzanite, emeralds, alexandrites, moonstones, pearls, etc.)[excluding diamonds] purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	08	Proceeds for steel purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	09	Proceeds for coal purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	10	Proceeds for iron ore purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	11	Proceeds for copper (processed and unprocessed copper including copper wire, electric cables, etc.) purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	12	Proceeds for metals (including cobalt, nickel, manganese ore/concentrate, zinc, zinc concentrate, etc.) by non-residents where no physical export will take place, excluding merchanting transactions
	109	13	Proceeds for scrap metals by non-residents where no physical export will take place, excluding merchanting transactions
	109	14	Proceeds for sugar purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	15	Proceeds for textiles (excluding CMT) purchased by non-residents where no physical export will take place, excluding merchanting transactions
	109	16	Proceeds for timber and wood purchased by non-residents where no physical export will take place, excluding merchanting transactions

109	17	Proceeds for processed crops and agricultural products including peanut butter, maize meal, cotton, yarn, nuts, rice, coffee, corn, honey, cooking oil, etc. purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	18	Proceeds for unprocessed crops and agricultural products including vegetables, fruits, soya beans maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc. purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	19	Proceeds for chemical products (including sulphuric acid, soap, washing powder, etc.) purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	20	Proceeds for processed mineral products (including cement, lime, salt and soda ash, etc.) purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	21	Proceeds for electricity purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	22	Proceeds for water purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	23	Proceeds for unprocessed livestock products (including skins, raw hides, leather, eggs, etc.) purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	24	Proceeds for agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.) purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	25	Proceeds for processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.) purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	26	Proceeds for beverages, both alcoholic and non-alcoholic (including wine, beer, spirits, fruit juice, soft drinks, soft drink concentrates etc.) purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	27	Proceeds for granite purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	28	Proceeds for marble purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	29	Proceeds for natural gas purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	30	Proceeds for heavy sand purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	31	Proceeds for medicine and pharmaceutical products purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	32	Proceeds for aluminium purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	33	Proceeds for diamonds purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	34	Proceeds for motor vehicles purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	35	Proceeds for resident country bank notes and coins purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	36	Proceeds for foreign currency bank notes and coins purchased by non-residents where no physical export will take place, excluding merchanting transactions
109	37	Proceeds for uranium purchased by non-residents where no physical export will take place, excluding merchanting transactions
110	00	Merchanting transaction
111	00	Re-export of goods

120 line items listed in this section. Category 244 series excluded where applicable.

B Intellectual property and other services

Series 200 | Source sheet: 200 Inflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	200	00	Adjustments/reversals/refunds applicable to intellectual property and service related items
Charges for the use of intellectual property (Royalties)			
	201	01	Rights assigned for licences to reproduce and/or distribute
	202	01	Rights assigned for using patents and inventions (licensing)
	203	01	Rights assigned for using patterns and designs (including industrial processes)
	204	01	Rights assigned for using copyrights
	205	01	Rights assigned for using franchises and trademarks
Charges for the use of intellectual property (Royalties) (between related parties)			
	201	02	Rights assigned for licences to reproduce and/or distribute – (related party transaction)
	202	02	Rights assigned for using patents and inventions (licensing) – (related party transaction)
	203	02	Rights assigned for using patterns and designs (including industrial processes) – (related party transaction)
	204	02	Rights assigned for using copyrights – (related party transaction)
	205	02	Rights assigned for using franchises and trademarks – (related party transaction)
Disposal of intellectual property (excluding computer related and audio-visual)			
	210	00	Disposal of patents and inventions
	211	00	Disposal of patterns and designs (including industrial processes)
	212	00	Disposal of copyrights
	213	00	Disposal of franchises and trademarks
Research and development			
	220	00	Proceeds received for research and development services
	221	00	Funding received for research and development
Audio-visual and related items			
	225	00	Sales of original manuscripts, sound recordings and films
	226	01	Receipt of funds relating to the production of motion pictures, radio and television programs and musical recordings
	226	02	Receipt of rentals for audio visuals and related products and charges for access to encrypted television channels (such as cable and satellite services, streaming services, DSTV, etc.)
Computer software and related items			
	230	00	The outright selling of ownership rights of software
	231	00	Computer-related services including maintenance, repair and consultancy
	232	00	Commercial sales of customised software and related licenses for use by customers
	233	00	Commercial sales of non-customised software on physical media with periodic licence to use
	234	00	Commercial sales of non-customised software provided on physical media with right to perpetual (ongoing) use
	235	00	Commercial sales of non-customised software provided for downloading or electronically made available with periodic license
	236	00	Commercial sales of non-customised software provided for downloading or electronically made available with single payment
	237	00	Proceeds for cloud storage and computing services
Technical related services (on physical inputs owned by others)			
	240	01	Fees for processing – processing done on materials (excluding gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, copper, metals, scrap metals, sugar, textiles (including CMT) and timber)
	240	02	Fees for processing – processing done on gold
	240	03	Fees for processing – processing done on platinum
	240	04	Fees for processing – processing done on crude oil
	240	05	Fees for processing – processing done on refined petroleum products
	240	06	Fees for processing – processing done on gemstones (excluding diamonds)
	240	07	Fees for processing – processing done on steel
	240	08	Fees for processing – processing done on coal
	240	09	Fees for processing – processing done on iron ore
	240	10	Fees for processing – processing done on copper (processed and unprocessed copper, including copper wire, electric cables, etc.)
	240	11	Fees for processing – processing done on metals (including cobalt, nickel, manganese ore/concentrate, zinc, zinc concentrate, etc.)
	240	12	Fees for processing – processing done on scrap metals
	240	13	Fees for processing – processing done on sugar
	240	14	Fees for processing – processing done on textiles (including CMT)
	240	15	Fees for processing – processing done on timber and wood
	240	16	Fees for processing – processed crops and agricultural products (including peanut butter, maize meal, cotton yarn, etc.)
	240	17	Fees for processing – processing done on unprocessed crops and agricultural products (including vegetables, fruits, soya beans, maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc.)
	240	18	Fees for processing – processing done on chemical products (including sulphuric acid, soap, washing powder, etc.)
	240	19	Fees for processing – processing done on processed mineral products (including cement, lime, salt and soda ash etc.)

	240	20	Fees for processing – processing done on unprocessed livestock products (including skins, raw hides, leather, eggs, etc.)
	240	21	Fees for processing – processing done on agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.)
	240	22	Fees for processing – processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.)
	240	23	Fees for processing – processing done on beverages, both alcoholic and non-alcoholic (including wine, beer, spirits, fruit juice, soft drinks, soft drink concentrates etc.)
	240	24	Fees for processing – processing done on granite
	240	25	Fees for processing – processing done on marble
	240	26	Fees for processing – processing done on natural gas
	240	27	Fees for processing – processing done on heavy sand (Ilmenite, Rutile, Zircon, etc.)
	240	28	Fees for processing – processing done on medicine and pharmaceutical products
	240	29	Fees for processing – processing done on aluminium
	240	30	Fees for processing – processing done on diamonds
	240	31	Fees for processing – processing done on uranium
	241	01	Repairs and maintenance on machinery and equipment
	241	02	Repairs and maintenance on barges, boats, rigs and vessels
	241	03	Repairs and maintenance on aircrafts (fixed-wing airplanes and rotorcraft)
	241	04	Repairs and maintenance on real estate
	241	05	Repairs and maintenance on other
	242	00	Architectural, engineering and other technical services
	243	00	Agricultural, waste treatment and depollution services
	245	00	Proceeds for assembly, labeling and packing services
Travel services for non-residents			
	250	00	Travel services for non-residents – business travel
	251	00	Travel services for non-residents – holiday travel
	252	00	Foreign exchange accepted by residents from non-residents
	253	00	Travel services for non-resident – health travel
	254	00	Travel services for non-residents – education travel
Travel services for residents			
	255	00	Travel services for residents – business travel
	256	00	Travel services for residents – holiday travel
	257	00	Travel services for residents – health travel
	258	00	Travel services for residents – education travel
Travel services in respect of third parties (including tour packages offered by tour operators)			
	260	00	Proceeds for travel services in respect of third parties – business travel
	261	00	Proceeds for travel services in respect of third parties – holiday travel
Telecommunication and information services			
	265	01	Proceeds for telecommunication services – voice
	265	02	Proceeds for telecommunication services – data
	266	00	Proceeds for information services including data, news related and news agency fees
Transportation services			
	270	01	Proceeds for passenger services – road
	270	02	Proceeds for passenger services – rail
	270	03	Proceeds for passenger services – sea
	270	04	Proceeds for passenger services – air
	270	05	Proceeds for passenger services – river
	271	01	Proceeds for freight services – road
	271	02	Proceeds for freight services – rail
	271	03	Proceeds for freight services – sea
	271	04	Proceeds for freight services – air
	271	05	Proceeds for freight services – river
	272	01	Proceeds for other transport services – road
	272	02	Proceeds for other transport services – rail
	272	03	Proceeds for other transport services – sea
	272	04	Proceeds for other transport services – air
	272	05	Proceeds for other transport services – river
	273	01	Proceeds for postal and courier services – road
	273	02	Proceeds for postal and courier services – rail
	273	03	Proceeds for postal and courier services – sea
	273	04	Proceeds for postal and courier services – air
	273	05	Proceeds for postal and courier services – river
	274	01	Proceeds for other transportation services – pipeline
	274	02	Proceeds for other transportation services – electricity transmission
	274	03	Proceeds for other transportation services – storage and warehousing
	274	04	Proceeds for other transportation services – auxiliary and supporting transport services
Financial services provided			
	275	01	Commission and fees (including bank charges)
	275	02	Other financial services (including asset management fees, pension services, etc)
	276	00	Financial service fees charged for advisory services provided
	277	01	Freight insurance – premiums receivable
	277	02	Freight insurance – claims receivable
Construction services			
	280	01	Proceeds for construction services abroad
	280	02	Proceeds for government construction projects
Government services			
	281	01	Proceeds for government licenses and permits

	281	02	Proceeds for embassies and consular services
	281	03	Proceeds for other government services (not included elsewhere)
	282	00	Diplomatic transfers
Study related services			
	285	01	Tuition fees (attended in person)
	285	02	Tuition fees (attended online)
Other business services rendered			
	287	00	Proceeds for legal services
	288	00	Proceeds for accounting services (including auditing services)
	289	00	Proceeds for management consulting services (including administration and secretarial services)
	290	00	Proceeds for public relations services
	291	00	Proceeds for advertising and market research services
	292	00	Proceeds for managerial services
	293	01	Proceeds for medical and dental services (provided in person)
	293	02	Proceeds for medical and dental services (provided digitally or online)
	294	00	Proceeds for educational services
	295	01	Operational leasing – machinery and equipment
	295	02	Operational leasing – barges, boats, rigs and vessels without crew
	295	03	Operational leasing – aircrafts (fixed-wing airplanes and rotorcraft) without crew
	295	04	Operational leasing – real estate
	295	05	Operational leasing – other
	295	06	Financial leasing – machinery and equipment
	295	07	Financial leasing – barges, boats, rigs and vessels
	295	08	Financial leasing – aircrafts (fixed-wing airplanes and rotorcraft)
	295	09	Financial leasing – real estate
	295	10	Financial leasing – other
	296	00	Proceeds for artistic, sports, cultural and recreational services
	297	01	Proceeds for other business services not included elsewhere
	297	02	Not allocated
	297	03	Not allocated
	297	04	Not allocated
	297	05	Not allocated

143 line items listed in this section. Category 244 series excluded where applicable.

C Transactions relating to income and yields on financial assets

Series 300 | Source sheet: 300 Inflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	300	00	Adjustments/reversals/refunds related to income and yields on financial assets
Income receipts			
	301	01	Dividends on direct investment (where shareholding amounts to 10% or more of the voting rights)
	301	02	Dividends on portfolio investment (where shareholding amount to less than 10% of the voting rights)
	302	00	Branch profits
	303	00	Remuneration paid by a non-resident to a resident employee, including a resident employee temporarily abroad (excluding remittances)
	304	00	Remuneration paid by a non-resident to a resident employee (excluding remittances)
	305	00	Remuneration paid by a non-resident to a migrant worker employee (excluding remittances)
	306	00	Remuneration paid by a non-resident to a foreign national contract worker employee (excluding remittances)
	307	01	Commission or brokerage
	307	02	Commission or brokerage – trade related services (auctioneering, commission agents and commodity brokers)
	308	01	Rental
	308	02	Rental – overflight rights
	309	01	Interest received from a resident temporarily abroad in respect of loans
	309	02	Interest received from a non-resident in respect of individual loans
	309	03	Interest received from a non-resident in respect of study loans
	309	04	Interest received from a non-resident in respect of shareholders loans
	309	05	Interest received from a non-resident in respect of third party loans
	309	06	Interest received from a non-resident in respect of trade finance loans
	309	07	Interest received from a non-resident in respect of a bond
	309	08	Interest received not in respect of loans
	309	09	Interest on loan received from a non-resident sister/fellow enterprise
	310	01	Income in respect of inward listed securities equity individual
	310	02	Income in respect of inward listed securities equity corporate
	310	03	Income in respect of inward listed securities equity bank
	310	04	Income in respect of inward listed securities equity institution
	311	01	Income in respect of inward listed securities debt individual
	311	02	Income in respect of inward listed securities debt corporate
	311	03	Income in respect of inward listed securities debt bank
	311	04	Income in respect of inward listed securities debt institution
	312	01	Income in respect of inward listed securities derivatives individual
	312	02	Income in respect of inward listed securities derivatives corporate
	312	03	Income in respect of inward listed securities derivatives bank
	312	04	Income in respect of inward listed securities derivatives institution
	313	00	Income earned abroad by a resident on an individual investment
	314	00	Prizes and commercial bonuses

35 line items listed in this section. Category 244 series excluded where applicable.

D Transfers of a current nature

Series 400 | Source sheet: 400 Inflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	400	00	Adjustments/reversals/refunds related to transfers of a current nature
Current payments			
	401	00	Gifts
	402	01	Annual contributions – subscription to international organizations
	402	02	Annual contributions – clubs and sporting organizations
	402	03	Annual contributions – international business or technical information
	402	04	Annual contributions – other
	403	00	Contributions in respect of social security schemes
	404	00	Contributions in respect of charitable, religious, scholarship and cultural (excluding research and development)
	405	00	Other donations/aid to Government (excluding research and development)
	406	00	Other donations/aid to private sector (excluding research and development)
	407	00	Pensions
	408	00	Annuities (pension related)
	409	00	Inheritances
	410	01	Alimony
	410	02	Maintenance remittances (including family maintenance)
	411	01	Tax – income tax
	411	02	Tax – VAT refunds
	411	03	Tax – customs duties
	411	04	Tax – excise duties
	411	05	Tax – other
	412	01	Insurance premiums (non-life/short term)
	412	02	Re-insurance premiums (non-life/short term)
	413	01	Insurance claims (non-life/short term)
	413	02	Re-insurance claims (non-life/short term)
	414	01	Insurance premiums (life)
	414	02	Re-insurance premiums (life)
	415	01	Insurance claims (life)
	415	02	Re-insurance claims (life)
	416	00	Migrant worker remittances (excluding compensation)
	417	00	Foreign national contract worker remittances (excluding compensation)
	418	00	Value Transfer Service (Authorised providers - for statistical purposes only)
	419	00	Receipts for compensation (e.g court orders, motor accident, etc)
	420	00	Fines, penalties and property forfeitures (excluding alimony)

33 line items listed in this section. Category 244 series excluded where applicable.

E Transfers of a capital nature

Series 500 | Source sheet: 500 Inflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	500	00	Adjustments/reversals/refunds related to capital transfers and immigrants
Capital transfers relating to government/corporate entities (excluding loans)			
	501	00	Donations to Government for fixed assets
	502	00	Donations to corporate entities – fixed assets
	503	00	Investment into property by a non-resident corporate entity
	504	00	Disinvestment of property by a resident corporate entity
	505	00	Sale of land, mineral rights, forestry rights, contracts, leases, licenses, goodwill, sale of athlete ownership rights, etc
Capital transfers by non-resident individuals			
	510	01	Investment into property by a non-resident individual
	510	02	Investment by a non-resident individual – other
Disinvestment of capital			
	511	01	Disinvestment of capital by a resident individual – shares
	511	02	Disinvestment of capital by a resident individual – bonds
	511	03	Disinvestment of capital by a resident individual – money market instruments
	511	04	Disinvestment of capital by a resident individual – deposits with a foreign bank
	511	05	Disinvestment of capital by a resident individual – mutual funds/collective investment schemes
	511	06	Disinvestment of capital by a resident individual – property
	511	07	Disinvestment of capital by a resident individual – other
No categories allocated at this stage.			
	516	00	Repatriation of capital, on instruction by the Financial Surveillance Department, of a foreign investment by a resident individual in respect of cross-border flows
	517	00	Repatriation of capital, on instruction by the Financial Surveillance 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			
	530	00	Immigration

18 line items listed in this section. Category 244 series excluded where applicable.

F Financial investments, disinvestments and prudential investments

Series 600 | Source sheet: 600 Inflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	600	00	Adjustments/reversals/refunds related to financial investments/disinvestments and prudential investments
Investment by a non-resident			
	601	01	Investment in listed shares by a non-resident (where shareholding amounts to 10% or more of the voting rights)
	601	02	Investment in non-listed shares by a non-resident (where shareholding amounts to 10% or more of the voting rights)
	601	03	Investment in listed shares by a non-resident (where shareholding amounts to less than 10% of the voting rights)
	601	04	Investment in non-listed shares by a non-resident (where shareholding amounts to less than 10% of the voting rights)
	602	00	Investment into money market instruments by a non-resident
	603	01	Investment into listed bonds by a non-resident (excluding loans)
	603	02	Investment into non-listed bonds by a non-resident (excluding loans)
Disinvestment by a resident corporate entity			
	605	01	Disinvestment of shares by resident – agriculture, hunting, forestry and fishing
	605	02	Disinvestment of shares by resident – mining, quarrying and exploration
	605	03	Disinvestment of shares by resident – manufacturing
	605	04	Disinvestment of shares by resident – electricity, gas and water supply
	605	05	Disinvestment of shares by resident – construction
	605	06	Disinvestment of shares by resident – wholesale, retail, repairs, hotel and restaurants
	605	07	Disinvestment of shares by resident – transport and communication
	605	08	Disinvestment of shares by resident – financial services
	605	09	Disinvestment of shares by resident – community, social and personal services
Inward listed investments			
	610	01	Inward listed securities equity individual buy back
	610	02	Inward listed securities equity corporate buy back
	610	03	Inward listed securities equity bank buy back
	610	04	Inward listed securities equity institution buy back
	611	01	Inward listed securities debt individual redemption
	611	02	Inward listed securities debt corporate redemption
	611	03	Inward listed securities debt bank redemption
	611	04	Inward listed securities debt institution redemption
	612	01	Inward listed securities derivatives individual proceeds
	612	02	Inward listed securities derivatives corporate proceeds
	612	03	Inward listed securities derivatives bank proceeds
	612	04	Inward listed securities derivatives institution proceeds
	613	01	Inward listed exchange traded funds by collective investment scheme managers individual redemption
	613	02	Inward listed exchange traded funds by collective investment scheme managers corporate redemption
	613	03	Inward listed exchange traded funds by collective investment scheme managers bank redemption
	613	04	Inward listed exchange traded funds by collective investment scheme managers institution redemption
Prudential investments (institutional investors and banks)			
	615	01	Disinvestment by resident institutional investor – asset Manager
	615	02	Disinvestment by resident institutional investor – collective Investment Scheme
	615	03	Disinvestment by resident institutional investor – retirement fund
	615	04	Disinvestment by resident institutional investor – life linked
	615	05	Disinvestment by resident institutional investor – life non-linked
	616	00	Bank prudential disinvestment

39 line items listed in this section. Category 244 series excluded where applicable.

G Derivatives

Series 700 | Source sheet: 700 Inflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	700	00	Adjustments/reversals/refunds related to derivatives
Derivatives (excluding inward listed)			
	701	01	Options – listed
	701	02	Options – unlisted
	702	01	Futures – listed
	702	02	Futures – unlisted
	703	01	Warrants – listed
	703	02	Warrants – unlisted
	704	01	Gold hedging – listed
	704	02	Gold hedging – unlisted
	705	01	Derivative not specified above – listed
	705	02	Derivative not specified above – unlisted

11 line items listed in this section. Category 244 series excluded where applicable.

H Loans and miscellaneous payments

Series 800 | Source sheet: 800 Inflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	800	00	Adjustments/reversals/refunds related to loan and miscellaneous payments
Loans granted to residents			
	801	00	Trade finance loan drawn down in country
	802	00	International Bond drawn down
	803	00	Loan made to a resident by a non-resident shareholder
	804	00	Loan made to a resident by a non-resident third party
	805	00	Loan drawn down by Government from a non-resident
	806	00	Loan made to a resident by a non-resident sister/fellow enterprise
Loans repaid by a resident temporarily abroad			
	810	00	Repayment by a resident temporarily abroad of a loan granted by a resident
Loans repaid by non-residents			
	815	00	Repayment of an individual loan to a resident
	816	00	Repayment of a study loan to a resident
	817	00	Repayment of a shareholder's loan to a resident
	818	00	Repayment of a third-party loan to a resident (excluding shareholders)
	819	00	Repayment of a trade finance loan to a resident
	820	00	Repayment of a sister/fellow enterprise loan to a resident
Miscellaneous payments			
	830	00	Details of payments not classified
	832	00	Domestic currency drafts/cheques drawn on Vostro accounts (Only applicable if no description is available)
	833	00	Credit/debit card company settlement as well as money remitter settlements
	834	00	Receipts of collateral

18 line items listed in this section. Category 244 series excluded where applicable.

Balance of Payment categories - Outward payments

The Balance of Payment categories consist of a category and, where applicable, a sub-category. Each line item below must be read individually

A Merchandise

Series 100 | Source sheet: 100 Outflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	100	00	Adjustments/reversals/refunds applicable to merchandise
Imports: advance payments (not in terms of import undertaking)			
	101	01	Import advance payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, goods imported via the country Post Office, copper, metals, scrap metals, sugar, textiles (excluding CMT) and timber)
	101	02	Import advance payment – capital goods
	101	03	Import advance payment – gold
	101	04	Import advance payment – platinum
	101	05	Import advance payment – crude oil
	101	06	Import advance payment – refined petroleum products
	101	07	Import advance payment – gemstones (all precious stones, including sapphires, rubies, tanzanite, emeralds, alexandrites, moonstones, pearls, etc.) [excluding diamonds]
	101	08	Import advance payment – steel
	101	09	Import advance payment – coal
	101	10	Import advance payment – iron ore
	101	11	Import advance payment – goods imported via the country's Post Office, aggregators/payment service providers, and/or courier services
	101	12	Import advance payment – copper (processed and unprocessed copper including copper wire, electric cables, etc.)
	101	13	Import advance payment – metals (including cobalt, nickel, manganese ores/concentrates, zinc, zinc concentrate, etc.)
	101	14	Import advance payment – scrap metals
	101	15	Import advance payment – sugar
	101	16	Import advance payment – textiles (excluding CMT)
	101	17	Import advance payment – timber and wood
	101	18	Import advance payment – processed crops and agricultural products (including peanut butter, maize meal, cotton yarn, nuts, rice, coffee, corn, honey, cooking oil, etc.)
	101	19	Import advance payment – unprocessed crops and agricultural products (including vegetables, fruits, soya beans, maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc.)
	101	20	Import advance payment – chemical products (including sulphuric acid, soap, washing powder, etc.)
	101	21	Import advance payment – processed mineral products including cement, lime, salt and soda ash, etc.
	101	22	Import advance payment – electricity
	101	23	Import advance payment – water
	101	24	Import advance payment – unprocessed livestock products (including skins, raw hides, leather, eggs, etc.)
	101	25	Import advance payment – agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.)
	101	26	Import advance payment – processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.)
	101	27	Import advance payment – beverages, both alcoholic and non-alcoholic (including wine, beer, spirits, fruit juice, soft drinks, soft drink concentrates etc.)
	101	28	Import advance payment – granite
	101	29	Import advance payment – marble
	101	30	Import advance payment – natural gas
	101	31	Import advance payment – heavy sand (Ilmenite, Rutile, Zircon, etc.)
	101	32	Import advance payment – medicines and pharmaceutical products
	101	33	Import advance payment – aluminium
	101	34	Import advance payment – diamonds
	101	35	Import advance payment – motor vehicles
	101	36	Import advance payment – resident country bank notes and coins imported from foreign banks and paid in advance
	101	37	Import advance payment – foreign currency bank notes and coins imported from foreign banks and paid in advance
	101	38	Import advance payment – uranium
Imports: Advance payments (in terms of import undertaking)			
	102	01	Import advance payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, goods imported via the country Post Office, copper, metals, scrap metals, sugar, textiles (excluding CMT) and timber)
	102	02	Import advance payment – capital goods
	102	03	Import advance payment – gold
	102	04	Import advance payment – platinum
	102	05	Import advance payment – crude oil

	102	06	Import advance payment – refined petroleum products
	102	07	Import advance payment – gemstones (all precious stones, including sapphires, rubies, tanzanite, emeralds, alexandrites, moonstones, pearls, etc.)[excluding diamonds]
	102	08	Import advance payment – steel
	102	09	Import advance payment – coal
	102	10	Import advance payment – iron ore
	102	11	Import advance payment – goods imported via the Post Office
	102	12	Import advance payment – copper (processed and unprocessed copper including copper wire, electric cables, etc.)
	102	13	Import advance payment – metals (including cobalt, nickel, manganese ores/concentrates, zinc, zinc concentrate, etc.)
	102	14	Import advance payment – scrap metals
	102	15	Import advance payment – sugar
	102	16	Import advance payment – textiles (excluding CMT)
	102	17	Import advance payment – timber and wood
	102	18	Import advance payment – processed crops agricultural products (including peanut butter, maize meal, cotton yarn, nuts, rice, coffee, corn, honey, cooking oil, etc.)
	102	19	Import advance payment – unprocessed crops and agricultural products (including vegetables, fruits, soya beans, maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc.)
	102	20	Import advance payment – chemical products (including sulphuric acid, soap, washing powder, etc.)
	102	21	Import advance payment – processed mineral products including cement, lime, salt and soda ash, etc.
	102	22	Import advance payment – electricity
	102	23	Import advance payment – water
	102	24	Import advance payment – unprocessed livestock products (including skins, raw hides, leather, eggs, etc.)
	102	25	Import advance payment – agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.)
	102	26	Import advance payment – processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.)
	102	27	Import advance payment – beverages, both alcoholic and non-alcoholic (including wine, beer, spirits, fruit juice, soft drinks, soft drink concentrates etc.)
	102	28	Import advance payment – granite
	102	29	Import advance payment – marble
	102	30	Import advance payment – natural gas
	102	31	Import advance payment – heavy sand (Ilmenite, Rutile, Zircon, etc.)
	102	32	Import advance payment – medicines and pharmaceutical products
	102	33	Import advance payment – aluminium
	102	34	Import advance payment – diamonds
	102	35	Import advance payment – motor vehicles
	102	36	Import advance payment – resident country bank notes and coins imported from foreign banks and paid in advance
	102	37	Import advance payment – foreign currency bank notes and coins imported from foreign banks and paid in advance
	102	38	Import advance payment – uranium
Imports: (excluding advance payments and not in terms of import undertaking)			
	103	01	Import payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, goods imported via the country Post Office, copper, metals, scrap metals, sugar, textiles (excluding CMT) and timber)
	103	02	Import payment – capital goods
	103	03	Import payment – gold
	103	04	Import payment – platinum
	103	05	Import payment – crude oil
	103	06	Import payment – refined petroleum products
	103	07	Import payment – gemstones (all precious stones, including sapphires, rubies, tanzanite, emeralds, alexandrites, moonstones, pearls, etc.)[excluding diamonds]
	103	08	Import payment – steel
	103	09	Import payment – coal
	103	10	Import payment – iron ore
	103	11	Import payment – goods imported via the country's Post Office
	103	12	Import payment – copper (processed and unprocessed copper including copper wire, electric cables, etc.)
	103	13	Import payment – metals (including cobalt, nickel, manganese ore/concentrate, zinc, zinc concentrate, etc.)
	103	14	Import payment – scrap metals
	103	15	Import payment – sugar
	103	16	Import payment – textiles (excluding CMT)
	103	17	Import payment – timber and wood
	103	18	Import payment – processed crops agricultural products (including peanut butter, maize meal, cotton yarn, nuts, rice, coffee, corn, honey, cooking oil, etc.)
	103	19	Import payment – unprocessed crops and agricultural products (including vegetables, fruits, soya beans, maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc.)
	103	20	Import payment – chemical products (including sulphuric acid, soap, washing powder, etc.)
	103	21	Import payment – processed mineral products (including cement, lime, salt and soda ash, etc.)
	103	22	Import payment – electricity
	103	23	Import payment – water
	103	24	Import payment – unprocessed livestock products (including skins, raw hides, leather, eggs, etc.)
	103	25	Import payment – agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.)
	103	26	Import payment – processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.)
	103	27	Import payment – beverages, both alcoholic and non-alcoholic (including wine, beer, juice, soft drinks, spirits, etc.)
	103	28	Import payment – granite
	103	29	Import payment – marble

	103	30	Import payment – natural gas
	103	31	Import payment – heavy sand (Ilmenite, Rutile, Zircon, etc.)
	103	32	Import payment – medicines and pharmaceutical products
	103	33	Import payment – aluminium
	103	34	Import payment – diamonds
	103	35	Import payment – motor vehicles
	103	36	Import payment – resident country bank notes and coins imported from foreign banks and paid on collection/delivery
	103	37	Import payment – foreign currency bank notes and coins imported from foreign banks and paid on collection/delivery
	103	38	Import payment – uranium
Imports: (excluding advance payments but in terms of import undertaking)			
	104	01	Import payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, goods imported via the country Post Office, copper, metals, scrap metals, sugar, textiles (excluding CMT) and timber)
	104	02	Import payment – capital goods
	104	03	Import payment – gold
	104	04	Import payment – platinum
	104	05	Import payment – crude oil
	104	06	Import payment – refined petroleum products
	104	07	Import payment – gemstones (all precious stones, including sapphires, rubies, tanzanite, emeralds, alexandrites, moonstones, pearls, etc.) [excluding diamonds]
	104	08	Import payment – steel
	104	09	Import payment – coal
	104	10	Import payment – iron ore
	104	11	Import payment – goods imported via the country's Post Office
	104	12	Import payment – copper (processed and unprocessed copper including copper wire, electric cables, etc.)
	104	13	Import payment – metals (including cobalt, nickel, manganese ore/concentrate, zinc, zinc concentrate, etc.)
	104	14	Import payment – scrap metals
	104	15	Import payment – sugar
	104	16	Import payment – textiles (excluding CMT)
	104	17	Import payment – timber and wood
	104	18	Import payment – processed crops agricultural products (including peanut butter, maize meal, cotton yarn, nuts, rice, coffee, corn, honey, cooking oil, etc.)
	104	19	Import payment – unprocessed crops and agricultural products (including vegetables, fruits, soya beans, maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc.)
	104	20	Import payment – chemical products (including sulphuric acid, soap, washing powder, etc.)
	104	21	Import payment – processed mineral products (including cement, lime, salt and soda ash, etc.)
	104	22	Import payment – electricity
	104	23	Import payment – water
	104	24	Import payment – unprocessed livestock products (including skins, raw hides, leather, eggs, etc.)
	104	25	Import payment – agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.)
	104	26	Import payment – processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.)
	104	27	Import payment – beverages, both alcoholic and non-alcoholic (including wine, beer, juice, soft drinks, spirits, etc.)
	104	28	Import payment – granite
	104	29	Import payment – marble
	104	30	Import payment – natural gas
	104	31	Import payment – heavy sand (Ilmenite, Rutile, Zircon, etc.)
	104	32	Import payment – medicines and pharmaceutical products
	104	33	Import payment – aluminium
	104	34	Import payment – diamonds
	104	35	Import payment – motor vehicles
	104	36	Import payment – resident country bank notes and coins imported from foreign banks and paid on collection/delivery
	104	37	Import payment – foreign currency bank notes and coins imported from foreign banks and paid on collection/delivery
	104	38	Import payment – uranium
Imports: Other			
	105	00	Consumables acquired in port
	106	00	Repayment of trade finance for imports
	107	00	Import payments where the Customs value of the shipment is less than NAD 500 or an amount determined separately by each SADC country.
	108	00	Import payments where goods were declared as part of passenger baggage and no Assessment number is available
	109	01	Payments for goods purchased from non-residents in cases where no physical import will take place, (excluding capital goods, gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, copper, metals, scrap metals, sugar, textiles (excluding CMT) and timber) as well as merchanting transactions
	109	02	Payments for capital goods purchased from non-residents where no physical import will take place, excluding merchanting transactions
	109	03	Payments for gold purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
	109	04	Payments for platinum purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
	109	05	Payments for crude oil purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
	109	06	Payments for refined petroleum products purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions

109	07	Payments for gemstones (all precious stones, including sapphires, rubies, tanzanite, emeralds, alexandrites, moonstones, pearls, etc.) [excluding diamonds] purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	08	Payments for steel purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	09	Payments for coal purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	10	Payments for iron ore purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	11	Payments for copper (processed and unprocessed copper including copper wire, electric cables, etc.) purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	12	Payments for metals (including cobalt, nickel, manganese ore/concentrate, zinc, zinc concentrate, etc.) purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	13	Payments for scrap metals purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	14	Payments for sugar purchased from non-residents where no physical imports will take place, excluding merchanting transactions
109	15	Payments for textiles (excluding CMT) purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	16	Payments for timber and wood purchased by non-residents where no physical import will take place, excluding merchanting transactions
109	17	Payments for processed crops and agricultural products including peanut butter, maize meal, cotton, yarn, nuts, rice, coffee, corn, honey, cooking oil, etc. purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	18	Payments for unprocessed crops and agricultural products including vegetables, fruits, soya beans maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc. purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	19	Payments for chemical products (including sulphuric acid, soap, washing powder, etc.) purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	20	Payments for processed mineral products (including cement, lime, salt and soda ash, etc.) purchased from non-residents where no physical import will take place, excluding merchanting transactions.
109	21	Payments for electricity purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	22	Payments for water purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	23	Payments for unprocessed livestock products (including skins, raw hides, leather, eggs, etc.) purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	24	Payments for agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.) purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	25	Payments for processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.) purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	26	Payments for beverages, both alcoholic and non-alcoholic, (including wine, beer, spirits, fruit juice, soft drinks, soft drink concentrates etc.) purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions.
109	27	Payments for granite purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	28	Payments for marble purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	29	Payments for natural gas purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	30	Payments for heavy sand purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	31	Payments for medicine and pharmaceutical products purchased from non-residents where no physical imports will take place, excluding merchanting transactions
109	32	Payments for aluminium purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	33	Payments for diamonds purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	34	Payments for motor vehicles purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	35	Payments for resident country bank notes and coins purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	36	Payments for foreign currency bank notes and coins purchased from non-residents where no physical import will take place, excluding merchanting transactions
109	37	Payments for uranium purchased from non-residents where no physical import will take place, excluding merchanting transactions
110	00	Merchanting transaction

195 line items listed in this section. Category 244 series excluded where applicable.

B Intellectual property and other services

Series 200 | Source sheet: 200 Outflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	200	00	Adjustments/reversals/refunds applicable to intellectual property and service related items
Charges for the use of intellectual property (Royalties)			
	201	01	Rights obtained for licenses to reproduce and/or distribute
	202	01	Rights obtained for using patents and inventions (licensing)
	203	01	Rights obtained for using patterns and designs (including industrial processes)
	204	01	Rights obtained for using copyrights
	205	01	Rights obtained for using franchises and trademarks
Charges for the use of intellectual property (Royalties) (between related parties)			
	201	02	Rights obtained for licenses to reproduce and/or distribute – (related party transaction)
	202	02	Rights obtained for using patents and inventions (licensing) – (related party transaction)
	203	02	Rights obtained for using patterns and designs (including industrial processes) – (related party transaction)
	204	02	Rights obtained for using copyrights – (related party transaction)
	205	02	Rights obtained for using franchises and trademarks – (related party transaction)
Acquisition of Intellectual property (Excluding Computer related and audio-visual)			
	210	00	Acquisition of patents and inventions
	211	00	Acquisition of patterns and designs (including industrial processes)
	212	00	Acquisition of copyrights
	213	00	Acquisition of franchises and trademarks
Research and Development			
	220	00	Payments for research and development services
	221	00	Funding for research and development
Audio-visual and related items			
	225	00	Acquisition of original manuscripts, sound recordings and films
	226	01	Payment relating to the production of motion pictures, radio and television programs and musical recordings
	226	02	Payment of rentals for audio visuals and related products and charges for access to encrypted television channels (such as cable and satellite services, streaming services, DSTV, etc.)
Computer software and related items			
	230	00	The outright purchasing of ownership rights of software
	231	00	Computer-related services including maintenance, repair and consultancy
	232	00	Commercial purchases of customised software and related licenses to use
	233	00	Commercial purchases of non-customised software on physical media with periodic license to use
	234	00	Commercial purchases of non-customised software provided on physical media with right to perpetual (ongoing) use
	235	00	Commercial purchases of non-customised software downloaded or electronically acquired with periodic license
	236	00	Commercial purchases of non-customised software downloaded or electronically acquired with single payment
	237	00	Payment for cloud storage and computing services
Technical related services (on physical inputs owned by others)			
	240	01	Fees for processing – processing done on materials (excluding gold, platinum, crude oil, refined petroleum products, gemstones, steel, coal, iron ore, copper, metals, scrap metals, sugar, textiles (including CMT) and timber)
	240	02	Fees for processing – processing done on gold
	240	03	Fees for processing – processing done on platinum
	240	04	Fees for processing – processing done on crude oil
	240	05	Fees for processing – processing done on refined petroleum products
	240	06	Fees for processing – processing done on gemstones (excluding diamonds)
	240	07	Fees for processing – processing done on steel
	240	08	Fees for processing – processing done on coal
	240	09	Fees for processing – processing done on iron ore
	240	10	Fees for processing – processing done on copper (processed and unprocessed copper including copper wire, electric cables, etc.)
	240	11	Fees for processing – processing done on metals (including cobalt, nickel, manganese ore/concentrate, zinc, zinc concentrate, etc.)
	240	12	Fees for processing – processing done on scrap metals
	240	13	Fees for processing – processing done on sugar
	240	14	Fees for processing – processing done on textiles (including CMT)
	240	15	Fees for processing – processing done on timber
	240	16	Fees for processing – processed crops and agricultural products (including peanut butter, maize meal, cotton yarn, etc.)
	240	17	Fees for processing – processing done on unprocessed crops and agricultural products (including vegetables, fruits, soya beans, maize, wheat, meslin, cotton lint, nuts, rice, coffee, tobacco, etc.)
	240	18	Fees for processing – processing done on chemical products (including sulphuric acid, soap, washing powder, etc.)
	240	19	Fees for processing – processing done on processed mineral products (including cement, lime, salt and soda ash etc.)
	240	20	Fees for processing – processing done on unprocessed livestock products (including skins, raw hides, leather, eggs, etc.)

	240	21	Fees for processing – processing done on agricultural livestock (including cattle, sheep, goats, horses, ostriches, small livestock, chickens, pigs, etc.)
	240	22	Fees for processing – processed and unprocessed meat and fish (including polonies, sausages, viennas, cuts of meat, shellfish, etc.)
	240	23	Fees for processing – processing done on beverages, both alcoholic and non-alcoholic (including wine, beer, spirits, fruit juice, soft drinks, soft drink concentrates etc.)
	240	24	Fees for processing – processing done on granite
	240	25	Fees for processing – processing done on marble
	240	26	Fees for processing – processing done on natural gas
	240	27	Fees for processing – processing done on heavy sand (Ilmenite, Rutile, Zircon, etc.)
	240	28	Fees for processing – processing done on medicine and pharmaceutical products
	240	29	Fees for processing – processing done on aluminium
	240	30	Fees for processing – processing done on diamonds
	240	31	Fees for processing – processing done on uranium
	241	01	Repairs and maintenance on machinery and equipment
	241	02	Repairs and maintenance on barges, boats, rigs and vessels
	241	03	Repairs and maintenance on aircraft (fixed-wing airplanes and rotorcraft)
	241	04	Repairs and maintenance on real estate
	241	05	Repairs and maintenance on other
	242	00	Architectural, engineering and other technical services
	243	00	Agricultural, waste treatment and depollution services
	245	00	Payment for assembly, labeling and packing services
Travel services for non-residents			
	250	00	Travel services for non-residents – business travel
	251	00	Travel services for non-residents – holiday travel
	253	00	Travel services for non-residents – health travel
	254	00	Travel services for non-residents – education travel
Travel services for residents			
	255	00	Travel services for residents – business travel
	256	00	Travel services for residents – holiday travel
	257	00	Travel services for residents – health travel
	258	00	Travel services for residents – education travel
Travel services in respect of third parties (including tour packages offered by tour operators)			
	260	00	Payment for travel services in respect of third parties – business travel
	261	00	Payment for travel services in respect of third parties – holiday travel
Telecommunication and information services			
	265	01	Payment for telecommunication services – voice
	265	02	Payment for telecommunication services – data
	266	00	Payment for information services including data, news related and news agency fees
Transportation services			
	270	01	Payment for passenger services – road
	270	02	Payment for passenger services – rail
	270	03	Payment for passenger services – sea
	270	04	Payment for passenger services – air
	270	05	Payment for passenger services – river
	271	01	Payment for freight services – road
	271	02	Payment for freight services – rail
	271	03	Payment for freight services – sea
	271	04	Payment for freight services – air
	271	05	Payment for freight services – river
	272	01	Payment for other transport services – road
	272	02	Payment for other transport services – rail
	272	03	Payment for other transport services – sea
	272	04	Payment for other transport services – air
	272	05	Payment for other transport services – river
	273	01	Payment for postal and courier services – road
	273	02	Payment for postal and courier services – rail
	273	03	Payment for postal and courier services – sea
	273	04	Payment for postal and courier services – air
	273	05	Payment for postal and courier services – river
	274	01	Payment for other transportation services – pipeline
	274	02	Payment for other transportation services – electricity transmission
	274	03	Payment for other transportation services – storage and warehousing
	274	04	Payment for other transportation services – auxiliary and supporting transport services
Financial services obtained			
	275	01	Commission and fees (including bank charges)
	275	02	Other financial services (including asset management fees, pension services, etc)
	276	00	Financial service fees charged for advisory services obtained
	277	01	Freight insurance – premiums payable
	277	02	Freight insurance – claims payable
Construction services			
	280	01	Payment for construction services in the domestic economy
	280	02	Payment for government construction projects
Government services			
	281	01	Payment for government licenses and permits
	281	02	Payment for embassies and consular services
	281	03	Payment for other government services (not included elsewhere)
	282	00	Diplomatic transfers

Study related services			
	285	01	Tuition fees (attended in person)
	285	02	Tuition fees (attended online)
Other business services obtained			
	287	00	Payment for legal services
	288	00	Payment for accounting services (including auditing services)
	289	00	Payment for management consulting services (including administration and secretarial services)
	290	00	Payment for public relations services
	291	00	Payment for advertising and market research services
	292	00	Payment for managerial services
	293	01	Payment for medical and dental services (provided in person)
	293	02	Payment for medical and dental services (provided digitally or online)
	294	00	Payment for educational services
	295	01	Operational leasing – machinery and equipment
	295	02	Operational leasing – barges, boats, rigs and vessels without crew
	295	03	Operational leasing – aircrafts (fixed-wing airplanes and rotorcraft) without crew
	295	04	Operational leasing – real estate
	295	05	Operational leasing – other
	295	06	Financial leasing – machinery and equipment
	295	07	Financial leasing – barges, boats, rigs and vessels
	295	08	Financial leasing – aircrafts (fixed-wing airplanes and rotorcraft)
	295	09	Financial leasing – real estate
	295	10	Financial leasing – other
	296	00	Payment for artistic, sports, cultural and recreational services
	297	01	Payment for other business services not included elsewhere
	297	02	Not allocated
	297	03	Not allocated
	297	04	Not allocated
	297	05	Not allocated

142 line items listed in this section. Category 244 series excluded where applicable.

C Transactions relating to income and yields on financial assets

Series 300 | Source sheet: 300 Outflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	300	00	Adjustments/reversals/refunds related to income and yields on financial assets
Income payments			
	301	01	Dividends on direct investment (where shareholding amounts to 10% or more of the voting rights)
	301	02	Dividends on portfolio investment (where shareholding amount to less than 10% of the voting rights)
	302	00	Branch profits
	303	00	Remuneration paid by a resident to a resident employee temporarily abroad (excluding remittances)
	304	00	Remuneration paid by a resident to a non-resident employee (excluding remittances)
	305	00	Remuneration paid by a resident to a migrant worker employee (excluding remittances)
	306	00	Remuneration paid by a resident to a foreign national contract worker employee (excluding remittances)
	307	01	Commission or brokerage
	307	02	Commission or brokerage – trade related services (auctioneering, commission agents and commodity brokers)
	308	01	Rental
	308	02	Rental – overflight rights
	309	02	Interest paid to a non-resident in respect of individual loans
	309	03	Interest paid to a non-resident in respect of study loans
	309	04	Interest paid to a non-resident in respect of shareholders loans
	309	05	Interest paid to a non-resident in respect of third-party loans
	309	06	Interest paid to a non-resident in respect of trade finance loans
	309	07	Interest paid to a non-resident in respect of a bond
	309	08	Interest paid not in respect of loans
	309	09	Interest on loan paid to a non-resident sister/fellow enterprise
	312	01	Fee in respect of inward listed securities derivatives individual
	312	02	Fee in respect of inward listed securities derivatives corporate
	312	03	Fee in respect of inward listed securities derivatives bank
	312	04	Fee in respect of inward listed securities derivatives institution
	313	00	Income paid to a non-resident on an individual investment
	314	00	Prizes and commercial bonuses
	315	00	Resident trust income distribution to non-resident trust

27 line items listed in this section. Category 244 series excluded where applicable.

D Transfers of a current nature

Series 400 | Source sheet: 400 Outflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	400	00	Adjustments/reversals/refunds related to transfers of a current nature
Current payments			
	401	00	Gifts
	402	01	Annual contributions – subscription to international organizations
	402	02	Annual contributions – clubs and sporting organizations
	402	03	Annual contributions – international business or technical information
	402	04	Annual contributions – other
	403	00	Contributions in respect of social security schemes
	404	00	Contributions in respect of charitable, religious, scholarship and cultural (excluding research and development)
	405	00	Other donations/aid to a foreign Government (excluding research and development)
	406	00	Other donations/aid to a foreign private sector (excluding research and development)
	407	00	Pensions
	408	00	Annuities (pension related)
	409	00	Inheritances
	410	01	Alimony
	410	02	Maintenance remittances (including family maintenance)
	411	01	Tax – income tax
	411	02	Tax – VAT refunds
	411	03	Tax – customs duties
	411	04	Tax – excise duties
	411	05	Tax – other
	412	01	Insurance premiums (non-life/short term)
	412	02	Re-insurance premiums (non-life/short term)
	413	01	Insurance claims (non-life/short term)
	413	02	Re-insurance claims (non-life/short term)
	414	01	Insurance premiums (life)
	414	02	Re-insurance Insurance premiums (life)
	415	01	Insurance claims (life)
	415	02	Re-insurance claims (life)
	416	00	Migrant worker remittances (excluding compensation)
	417	00	Foreign national contract worker remittances (excluding compensation)
	418	00	Value Transfer Service (Authorised providers - for statistical purposes only)
	419	00	Payment for compensation (e.g. court orders, motor accident, etc.)
	420	00	Fines, penalties and property forfeitures (excluding alimony)

33 line items listed in this section. Category 244 series excluded where applicable.

E Transfers of a capital nature

Series 500 | Source sheet: 500 Outflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	500	00	Adjustments/reversals/refunds related to capital transfers and emigrants
Capital transfers relating to government/corporate entities (excluding loans)			
	501	00	Donations by Government for fixed assets
	502	00	Donations by corporate entities for fixed assets
	503	00	Disinvestment of property by a non-resident corporate entity
	504	00	Investment into property by a resident corporate entity
	505	00	Purchase of land, mineral rights, forestry rights, contracts, leases, licenses, goodwill, purchase of athlete ownership rights, etc.
Capital transfers by non-resident individuals			
	510	01	Disinvestment of property by a non-resident individual
	510	02	Disinvestment by a non-resident individual – other
Investment not related to the investment allowance			
	511	01	Investment by a resident individual not related to the investment allowance – shares
	511	02	Investment by a resident individual not related to the investment allowance – bonds
	511	03	Investment by a resident individual not related to the investment allowance – money market instruments
	511	04	Investment by a resident individual not related to the investment allowance – deposits with a foreign bank
	511	05	Investment by a resident individual not related to the investment allowance – mutual funds/collective investment schemes
	511	06	Investment by a resident individual not related to the investment allowance – property
	511	07	Investment by a resident individual not related to the investment allowance – other
Investment in terms of investment allowance			
	512	01	Foreign investment by a resident individual in respect of the investment allowance – shares
	512	02	Foreign investment by a resident individual in respect of the investment allowance – bonds
	512	03	Foreign investment by a resident individual in respect of the investment allowance – money market instruments
	512	04	Foreign investment by a resident individual in respect of the investment allowance – deposits with a foreign bank
	512	05	Foreign investment by a resident individual in respect of the investment allowance – mutual funds/collective investment schemes
	512	06	Foreign investment by a resident individual in respect of the investment allowance – property
	512	07	Foreign investment by a resident individual in respect of the investment allowance – other
	513	00	Investment by a resident individual originating from a local source into an account conducted in foreign currency held at an Authorised Dealer in the Country
Emigrants			
	530	01	Emigration foreign capital allowance – fixed property
	530	02	Emigration foreign capital allowance – listed investments
	530	03	Emigration foreign capital allowance – unlisted investments
	530	04	Emigration foreign capital allowance – insurance policies
	530	05	Emigration foreign capital allowance – cash
	530	06	Emigration foreign capital allowance – debtors
	530	07	Emigration foreign capital allowance – capital distribution from trusts
	530	08	Emigration foreign capital allowance – other assets
Trust disbursements			
	540	00	Resident trust capital distribution to non-resident trust

32 line items listed in this section. Category 244 series excluded where applicable.

F Financial investments, disinvestments and prudential investments

Series 600 | Source sheet: 600 Outflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	600	00	Adjustments/reversals/refunds related to financial investments/disinvestments and prudential investments
Disinvestment by a non-resident			
	601	01	Disinvestment in listed shares by a non-resident (where shareholding amounts to 10% or more of the voting rights)
	601	02	Disinvestment in non-listed shares by a non-resident (where shareholding amounts to 10% or more of the voting rights)
	601	03	Disinvestment in listed shares by a non-resident (where shareholding amounts to less than 10% of the voting rights)
	601	04	Disinvestment in non-listed shares by a non-resident (where shareholding amounts to less than 10% of the voting rights)
	602	00	Disinvestment of money market instruments by a non-resident
	603	01	Disinvestment of listed bonds by a non-resident (excluding loans)
	603	02	Disinvestment of non-listed bonds by a non-resident (excluding loans)
Investment by a resident corporate entity			
	605	01	Investment into shares by a resident entity – agriculture, hunting, forestry and fishing
	605	02	Investment into shares by a resident entity – mining, quarrying and exploration
	605	03	Investment into shares by a resident entity – manufacturing
	605	04	Investment into shares by a resident entity – electricity, gas and water supply
	605	05	Investment into shares by a resident entity – construction
	605	06	Investment into shares by a resident entity – wholesale, retail, repairs, hotel and restaurants
	605	07	Investment into shares by a resident entity – transport and communication
	605	08	Investment into shares by a resident entity – financial services
	605	09	Investment into shares by a resident entity – community, social and personal services
Inward listed investments			
	610	01	Inward listed securities equity individual
	610	02	Inward listed securities equity corporate
	610	03	Inward listed securities equity bank
	610	04	Inward listed securities equity institution
	611	01	Inward listed securities debt individual
	611	02	Inward listed securities debt corporate
	611	03	Inward listed securities debt bank
	611	04	Inward listed securities debt institution
	612	01	Inward listed securities derivatives individual
	612	02	Inward listed securities derivatives corporate
	612	03	Inward listed securities derivatives bank
	612	04	Inward listed securities derivatives institution
	613	01	Inward listed exchange traded funds by collective investment scheme managers individual
	613	02	Inward listed exchange traded funds by collective investment scheme managers corporate
	613	03	Inward listed exchange traded funds by collective investment scheme managers bank
	613	04	Inward listed exchange traded funds by collective investment scheme managers institution
Prudential investments (Institutional Investors and Banks)			
	615	01	Investment by resident institutional investor – asset manager
	615	02	Investment by resident institutional investor – collective investment scheme
	615	03	Investment by resident institutional investor – retirement fund
	615	04	Investment by resident institutional investor – life linked
	615	05	Investment by resident institutional investor – life non-linked
	616	00	Bank prudential investment

39 line items listed in this section. Category 244 series excluded where applicable.

G Derivatives

Series 700 | Source sheet: 700 Outflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	700	00	Adjustments/reversals/refunds related to derivatives
Derivatives (excluding inward listed)			
	701	01	Options – listed
	701	02	Options – unlisted
	702	01	Futures – listed
	702	02	Futures – unlisted
	703	01	Warrants – listed
	703	02	Warrants – unlisted
	704	01	Gold hedging – listed
	704	02	Gold hedging – unlisted
	705	01	Derivative not specified above – listed
	705	02	Derivative not specified above – unlisted

11-line items listed in this section. Category 244 series excluded where applicable.

H Loans and miscellaneous payments

Series 800 | Source sheet: 800 Outflows

Grouping	Category	Sub-category	Description
Transaction adjustments			
	800	00	Adjustments/reversals/refunds related to loan and miscellaneous payments
Loan repayments by residents			
	801	00	Repayment of trade finance drawn down in country
	802	00	Repayment of an international bond drawn down
	803	00	Repayment by a resident of a loan received from a non-resident shareholder
	804	00	Repayment by a resident of a loan received from a non-resident third party
	805	00	Repayment by Government of loan drawn down from a non-resident
	806	00	Repayment by a resident of a loan received from a non-resident sister/fellow enterprise
Loans granted to residents temporarily abroad			
	810	00	Loan made by a resident to a resident temporarily abroad
Loans granted to non-residents			
	815	00	Individual loan to a non-resident
	816	00	Study loan to a non-resident
	817	00	Shareholders loan to a non-resident
	818	00	Third party loan to a non-resident (excluding shareholders)
	819	00	Trade finance to a non-resident
	820	00	Sister/fellow enterprise loan to a non-resident
Miscellaneous payments			
	830	00	Details of payments not classified
	831	00	Domestic currency collections for the credit of Vostro accounts
	833	00	Credit/debit card company settlement as well as money remitter settlements
	834	00	Payments for collateral

18 line items listed in this section. Category 244 series excluded where applicable.

Document Build Summary

Completeness approach: All category rows extracted from the supplied Bank of Namibia SADC Harmonized BoP Codes Version 5.5 spreadsheet have been listed individually, except Category 244 series, which has been excluded as instructed. Grouping rows are used only to structure the table and do not replace category rows.

Flow	Series	Section	Line items listed
Inward payments	100	A: Merchandise	120
Inward payments	200	B: Intellectual property and other services	143
Inward payments	300	C: Transactions relating to income and yields on financial assets	35
Inward payments	400	D: Transfers of a current nature	33
Inward payments	500	E: Transfers of a capital nature	18
Inward payments	600	F: Financial investments, disinvestments and prudential investments	39
Inward payments	700	G: Derivatives	11
Inward payments	800	H: Loans and miscellaneous payments	18
Outward payments	100	A: Merchandise	195
Outward payments	200	B: Intellectual property and other services	142
Outward payments	300	C: Transactions relating to income and yields on financial assets	27
Outward payments	400	D: Transfers of a current nature	33
Outward payments	500	E: Transfers of a capital nature	32
Outward payments	600	F: Financial investments, disinvestments and prudential investments	39
Outward payments	700	G: Derivatives	11
Outward payments	800	H: Loans and miscellaneous payments	18

Total inward line items listed: 417

Total outward line items listed: 497

Overall total line items listed: 914