

Receipt Purposes		
CapitalAccount	P0017	Receiptson account of Sale of non-produced non-financial assets (Sale of intangibleassets like patents, copyrights, trademarks etc., land acquired bygovernment, use of natural resources) – Government
	P0019	Receipts on account of Sale of non-produced non-financialassets (Sale of intangible assets like patents, copyrights, trademarks etc., use of natural resources) – Non-Government
	P0028	Capitaltransfer receipts (Guarantee payments, Investment Grant given by thegovernment/international organisation, exceptionally large Non-life insuranceclaims including claims arising out of natural calamity) - Government
	P0029	Capitaltransfer receipts ( Guarantee payments, Investment Grant given by theNon-government, exceptionally large Non-life insurance claims includingclaims arising out of natural calamity) – Non-Government
Foreign Direct Investment	P0003	Repatriationof Indian Direct investment abroad (by branches & wholly ownedsubsidiaries and associates) in equity shares
	P0004	RepatriationIndian Direct investment abroad (by branches & wholly owned subsidiariesand associates) in debt instruments
	P0005	Repatriationof Indian investment abroad in real estate
	P0006	ForeignDirect Investment made by overseas Investors in India in equity shares
	P0007	ForeignDirect Investment made by overseas Investors in India in debt instruments.
	P0008	ForeignDirect Investment made by overseas Investors in India in real estate
Foreign Portfolio Investment	P0001	Repatriationof Indian Portfolio investment abroad in equity capital (shares)
	P0002	Repatriationof Indian Portfolio investment abroad in debt instruments.
	P0009	ForeignPortfolio Investment made by overseas Investors in India in equity shares

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

	P0103	Advancereceipts against export contracts, which will be covered later byGR/PP/SOFTEX/SDF – other than Nepal and Bhutan
	P0104	Receipts against export of goods not covered by the GR/PP /SOFTEX /EC copy of shipping bill etc. (under Intermediary/transit trade,i.e., third country export passing through India
	P0108	Goods sold under merchanting / Receipt against export leg of merchanting trade*
	P0109	Exportrealisation on account of exports to Nepal and Bhutan, if any
Transport	P0201	Receiptsof surplus freight/passenger fare by Indian shipping companies operatingabroad
	P0202	Receiptson account of operating expenses of Foreign shipping companies operating inIndia
	P0205	Receiptson account of operational leasing (with crew) – Shipping companies
	P0207	Receiptsof surplus freight/passenger fare by Indian Airlines companies operatingabroad.
	P0208	Receipton account of operating expenses of Foreign Airlines companies operating inIndia
	P0211	Receipton account of operational leasing (with crew) – Airlines companies
	P0214	Receiptson account of other transportation services (stevedoring,demurrage, porthandling charges etc).(Shipping Companies)
	P0215	Receiptson account of other transportation services (stevedoring, demurrage, porthandling charges etc).( Airlines companies)
	P0216	Receiptsof freight fare -Shipping companies operating abroad
	P0217	Receiptsof passenger fare by Indian Shipping companies operating abroad
	P0218	Otherreceipts by Shipping companies

	P0219	Receiptsof freight fare by Indian Airlines companies operating abroad
	P0220	Receiptsof passenger fare –Airlines
	P0221	Otherreceipts by Airlines companies
	P0222	Receiptson account of freights under other modes of transport (Internal Waterways,Roadways, Railways, Pipeline transports and Others)
	P0223	Receiptson account of passenger fare under other modes of transport (InternalWaterways, Roadways, Railways, Pipeline transports and Others)
	P0224	Postal& Courier services by Air
	P0225	Postal& Courier services by Sea
	P0226	Postal& Courier services by others
Travel	P0301	Purchasestowards travel (Includes purchases of foreign TCs, currency notes etc overthe counter, by hotels, Emporiums, institutions etc. as well as amountreceived by TT/SWIFT transfers or debit to Non-Resident account).
	P0302	Businesstravel
	P0304	Travelfor medical treatment including TCs purchased by hospitals
	P0305	Travelfor education including TCs purchased by educational institutions
	P0306	Othertravel receipts
	P0308	ForeignCurrencies/TCs surrendered by returning Indian tourists.
Construction Services	P0501	Receiptson account of services relating to cost of construction of projects in India
	P0502	Receiptson account of construction works carried out abroad by Indian Companies
Insurance and Pension Services	P0601	Lifelsurance premium except term insurance
	P0602	Freightinsurance – relating to import & export of goods

	P0603	Other general insurance premium including reinsurance premium; and term life insurance premium
	P0605	Auxiliary services including commission on insurance
	P0607	Insurance claim Settlement of non-life insurance; and life insurance (only term insurance)
	P0608	Life insurance claim settlements (excluding term insurance) received by residents in India
	P0609	Standardised guarantee services
	P0610	Premium for pension funds
	P0611	Periodic pension entitlements e.g. monthly quarterly or yearly payments of pension amounts by Indian Pension Fund Companies.
	P0612	Invoking of standardised guarantees
Financial Services	P0701	Financial intermediation except investment banking – Bank charges, collection charges, LC charges, etc.
	P0702	Investment banking – brokerage, under writing commission etc.
	P0703	Auxiliary services – charges on operation & regulatory fees, custodial services, depository services etc.
Telecommunication, Computer & Information Services	P0801	Hardware consultancy/implementation
	P0802	Software consultancy/implementation (other than those covered in SOFTEX form)
	P0803	Database, data processing charges
	P0804	Repair and maintenance of computer and software
	P0805	Newsagency services
	P0806	Other information services- Subscription to newspapers, periodicals, etc.
	P0807	Off-site Software Exports
	P0808	Telecommunications services including electronic mail services and voice mail services

	P0809	Satelliteservices including space shuttle and rockets, etc.
Charges for the use of intellectual property n.i.e	P0901	Franchisesservices
	P0902	Receiptsfor use, through licensing arrangements, of produced originals or prototypes(such as manuscripts and films), patents, copyrights, trademarks, industrialprocesses, franchises etc.
OtherBusiness Services	P1002	Traderelated services – commission on exports / imports
	P1003	Operationalleasing services (other than financial leasing) without operating crew,including charter hire- Airlines companies
	P1004	Legalservices
	P1005	Accounting,auditing, book keeping services
	P1006	Businessand management consultancy and public relations services
	P1007	Advertising,trade fair service
	P1008	Research& Development services
	P1009	Architecturalservices
	P1010	Agriculturalservices like protection against insects & disease, increasing of harvestyields, forestry services.
	P1011	Inwardremittance for maintenance of offices in India
	P1013	EnvironmentalServices
	P1014	EngineeringServices
	P1015	Taxconsulting services
	P1016	Marketresearch and public opinion polling service
	P1017	Publishingand printing services
	P1018	Miningservices like on–site processing services analysis of ores etc.
	P1019	Commissionagent services
	P1020	Wholesaleand retailing trade services.

	P1021	Operationalleasing services (other than financial leasing) without operating crew,including charter hire- Shipping companies
	P1022	OtherTechnical Services including scientific/space services.
Personal, Cultural & Recreational services	P1101	Audio-visualand related services like Motion picture and video tape production,distribution and projection services.
	P1103	Radioand television production, distribution and transmission services
	P1104	Entertainmentservices
	P1105	Museums,library and archival services
	P1106	Recreationand sporting activity services
	P1107	Educationalservices (e.g. fees received for correspondence courses offered tonon-resident by Indian institutions)
	P1108	HealthService (Receipts on account of services provided by Indian hospitals,doctors, nurses, paramedical and similar services etc. rendered remotely oron-site)
	P1109	OtherPersonal, Cultural & Recreational services
Govt. not included elsewhere(G.n.i.e.)	P1201	Maintenanceof foreign embassies in India
	P1203	Maintenanceof international institutions such as offices of IMF mission, World Bank,UNICEF etc. in India.
Secondary Income	P1301	Inwardremittance from Indian non-residents towards family maintenance and savings
	P1302	Personalgifts and donations
	P1303	Donationsto religious and charitable institutions in India
	P1304	Grantsand donations to governments and charitable institutions established by thegovernments
	P1306	Receipts/ Refund of taxes
	P1307	Receiptson account of migrant transfers including Personal Effects
Primary Income	P1401	Compensationof employees

	P1403	Inward remittance towards interest on loans extended to non-residents (ST/MT/LT loans)
	P1405	Inward remittance towards interest receipts of ADs on their own account (on investments.)
	P1408	Inward remittance of profit by branches of Indian FDI Enterprises (including bank branches) operating abroad.
	P1409	Inward remittance of dividends (on equity and investment fund shares) by Indian FDI Enterprises, other than branches, operating abroad
	P1410	Inward remittance on account of interest payment by Indian FDI enterprises operating abroad to their Parent company in India.
	P1411	Inward remittance of interest income on account of Portfolio Investment made abroad by India
	P1412	Inward remittance of dividends on account of Portfolio Investment made abroad by India on equity and investment fund shares
Others	P1501	Refunds/ rebates on account of imports
	P1502	Reversal of wrong entries, refunds of amount remitted for non-imports
	P1503	Remittances (receipts) by residents under international bidding process.
	P1505	Deemed Exports ( exports between SEZ, EPZs and Domestic Tariff Areas)
Maintenance and repair services n.i.e	P1601	Receipts on account of maintenance and repair services rendered for Vessels, Ships, Boats, Warships, etc.
	P1602	Receipts of maintenance and repair services rendered for aircrafts, Space shuttles, Rockets, military aircrafts, etc.
Manufacturing services	P1701	Receipts on account of processing of goods