

# LIST OF CODES FOR FOREIGN EXCHANGE AND OTHER TRANSACTIONS BY NON-RESIDENTS AND RESIDENTS | (VO CODES)

| VO CODE   |         |  |
|-----------|---------|--|
| GROUP     | SUBCODE | NAME AND DESCRIPTION OF TRANSACTION  |
| <b>01</b> |         | <b>FX transactions by Residents in the non-cash form</b>   |
| 01        | 010     | Selling by Residents of foreign currencies for Russian Roubles   |
| 01        | 030     | Purchases by Residents of foreign currencies for Russian Roubles   |
| 01        | 040     | Selling (purchasing) by Residents of one foreign currency for another foreign currency   |
| <b>02</b> |         | <b>FX transactions by Non-Residents in the non-cash form</b>   |
| 02        | 010     | Purchases by Non-Residents, of Russian Roubles for foreign currencies  |
| 02        | 020     | Selling by Non-Residents, of Russian Roubles for foreign currencies  |
| <b>10</b> |         | <b>Settlements between Residents and Non-Residents while conducting foreign trade transactions relating to exports of goods from the Russian Federation, including aircraft, sea and inland navigation ships and space equipment</b>   |
| 10        | 100     | Settlements by Non-Residents in the form of advance payments to Residents for goods to be exported from the Russian Federation, including exports under commission fee contracts (agent contracts, assignment contracts) (advance payment), except for settlements described in Group 22 of this List      |
| 10        | 200     | Settlements by Non-Residents where Residents allows for a deferred payment for goods to be exported from the Russian Federation including exports under commission fee contracts (agent contracts, assignment contracts) (deferred payment), except for for settlements described in Group 22 of this List |
| 10        | 800     | Settlements by Residents in favour of Non-Residents, in connection with the return of superfluous monetary funds relating to exports of goods from the Russian Federation, except for settlements described under VO Code 22800  |
| <b>11</b> |         | <b>Settlements between Residents and Non-Residents while conducting foreign trade transactions relating to imports of goods to the Russian Federation, including aircraft, sea and inland navigation ships and space equipment</b>   |
| 11        | 100     | Settlements by Residents in the form of advance payments to Non-Residents for goods to be imported to the Russian Federation, including imports under commission fee contracts (agent contracts, assignment contracts) (advance payment), except for settlements described in Group 23 of this List        |
| 11        | 200     | Settlements by Residents where Non-Residents allows for a deferred payment for goods to be imported to the Russian Federation including imports under commission fee contracts (agent contracts, assignment contracts) (deferred payment), except for for settlements described in Group 23 of this List   |
| 11        | 900     | Settlements by Non-Residents in favour of Residents, in connection with the return of superfluous monetary funds relating to imports of goods to the Russian Federation, except for settlements described under VO Code 23900  |
| <b>12</b> |         | <b>Settlements between Residents and Non-Residents for goods sold without being imported to the Russian Federation</b>   |
| 12        | 050     | Settlements by Non-Residents in favour of Residents, for goods sold outside of the Russian Federation without being imported to the Russian Federation, except for settlements described under VO Codes 22110, 22210, 22300  |
| 12        | 060     | Settlements by Residents in favour of Non-Residents, for goods sold outside of the Russian Federation without being imported to the Russian Federation, except for settlements described under VO Codes 23110, 23210, 23300  |
| 12        | 800     | Settlements by Residents in favour of Non-Residents, relating to the return of superfluous monetary funds while selling goods outside of the Russian Federation, except for settlements described under VO Code 22800  |
| 12        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous monetary funds while selling goods outside of the Russian Federation, except for settlements described under VO Code 23900  |
| <b>13</b> |         | <b>Settlements between Residents and Non-Residents for sales of goods in the Russian Federation</b>  |
| 13        | 010     | Settlements by Non-Residents in favour of Residents, for goods being sold in the Russian Federation, except for settlements described under VO Codes 22110, 22210, 22300   |
| 13        | 020     | Settlements by Residents in favour of Non-Residents, for goods being sold in the Russian Federation, except for settlements described under VO Codes 23110, 23210, 23300   |

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| GROUP     | SUBCODE | NAME AND DESCRIPTION OF TRANSACTION   |
| 13        | 800     | Settlements by Residents in favour of Non-Residents, relating to the return of superfluous monetary funds while selling goods in the Russian Federation, except for settlements described under VO Code 22800   |
| 13        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous monetary funds while selling goods in the Russian Federation, except for settlements described under VO Code 23900   |
| <b>20</b> |         | <b>Settlements between Residents and Non-Residents while conducting foreign trade transactions where Residents fulfil works, render services, provide information or outcomes of intellectual activities including exclusive rights thereon</b>   |
| 20        | 100     | Settlements by Non-Residents in the form of downpayment for works fulfilled, services rendered, information or outcomes of intellectual activities including exclusive rights thereon provided, by Residents, including fulfilment of such obligations under commission fee contracts (agent contracts, assignment contracts) (advance payment), except for settlements described under Group 22 of this List, and settlements relating to paying out remuneration to resident brokers under brokerage services contracts (Group 58 of this List) |
| 20        | 200     | Settlements by Non-Residents for works fulfilled, services rendered, information or outcomes of intellectual activities including exclusive rights thereon provided, by Residents, including fulfilment of such obligations under commission fee contracts (agent contracts, assignment contracts) (deferred payment), except for settlements described under Group 22 of this List, and settlements relating to paying out remuneration to resident brokers under brokerage services contracts (Group 58 of this List)                           |
| 20        | 500     | Payments of resident commission agent (consignee, assignor) in favor of non- resident consignor (commission principal, principal) for providing services by the resident of selling products, works, services, information and the results of intellectual activity, including exclusive rights thereto, of the Non-resident under the Commission contract (agency agreement or assignment contract), except for settlements in Group 58 hereof   |
| 20        | 800     | Payments of Resident in favor of Non-resident when making return of excessive funds received for providing services by the resident of selling products, works, services, information and the results of intellectual activity, including exclusive rights thereto, except for settlements in Group 22 and 58 hereof  |
| <b>21</b> |         | <b>Settlements between Residents and Non-Residents while conducting foreign trade transactions where Non-Residents fulfil works, render services, provide information or outcomes of intellectual activities including exclusive rights thereon</b>   |
| 21        | 100     | Payments of resident in the form of pre-payment to non- resident for providing services, selling products, works, information and the results of intellectual activity, including exclusive rights thereto, including those rendered under the Commission contract (agency agreement or assignment contract) (pre-payment), except for settlements in Group 23 hereof and non-resident broker's fees under brokerage agreement (Group 58 hereof)  |
| 21        | 200     | Payments of Resident to Non-resident for providing services, works, information and the results of intellectual activity, including exclusive rights thereto, including those rendered under the Commission contract (agency agreement or assignment contract) (deferred payment), except for settlements in Group 23 hereof and non-resident broker's fees under brokerage agreement (Group 58 hereof)   |
| 21        | 500     | Settlements by non-resident commission agents or warranters in favour of resident consignors (principals, warranters) where Non-Residents render services relating to sales, to other parties, of Residents' goods, works, services, information or outcomes of intellectual activities including exclusive rights thereon under commission fee contracts (agent contracts, assignment contracts), except for settlements described under Group 58 of this List   |
| 21        | 900     | Settlements by Non-Residents in favour of Residents relating to the return of superfluous funds received for fulfilment of works, rendering services, providing information or outcomes of intellectual activities including exclusive rights thereon, except for settlements described under Groups 23 and 58 of this List   |
| <b>22</b> |         | <b>Settlements between Residents and Non-Residents, relating to supplies by Residents of goods, fulfilment by Residents of works, rendering by Residents of services, transfer by Residents of information or outcomes of intellectual activities including exclusive rights thereon, under arrangements (contracts) of the mixed type &lt;*&gt;</b>  |

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| GROUP     | SUBCODE | NAME AND DESCRIPTION OF TRANSACTION  |
| 22        | 100     | Settlements by non-resident consignors (principals, warranters) in the form of downpayment to resident commission agents or warranters for goods exported from the Russian Federation, works fulfilled, services rendered, information or outcomes of intellectual activities including exclusive rights thereon provided, (advance payment), except for settlements described under VO Code 22110 and settlements relating to paying out remuneration to resident brokers under brokerage services contracts (Group 58 of this List)        |
| 22        | 110     | Settlements by Non-Residents in the form of downpayment to Residents for goods supplied, works fulfilled, services rendered, information or outcomes of intellectual activities including exclusive rights thereon provided, under arrangements (contracts) defined in Clause 5.1.2 of the Bank of Russia's Regulation No.138-I as of June 4, 2012 (advance payment)   |
| 22        | 200     | Settlements by non-resident consignors (principals, warranters) where resident commission agents or warranters provide deferment for payment for goods exported from the Russian Federation, works fulfilled, services rendered, information or outcomes of intellectual activities including exclusive rights thereon provided, (deferred payment), except for settlements described under VO Code 22110 and settlements relating to paying out remuneration to resident brokers under brokerage services contracts (Group 58 of this List) |
| 22        | 210     | Settlements by Non-Residents where Residents provide deferment for payment for goods supplied, works fulfilled, services rendered, information or outcomes of intellectual activities including exclusive rights thereon provided, under arrangements (contracts) defined in Clause 5.1.2 of the Bank of Russia's Regulation No.138-I as of June 4, 2012 (deferred payment)  |
| 22        | 300     | Settlements by Non-Residents in favour of Residents under financial rental contracts (leasing)   |
| 22        | 800     | Settlements by Residents in favour of Non-Residents, relating to the return of superfluous funds received under arrangements (contracts) of the mixed type   |
| <b>23</b> |         | <b>Settlements between Residents and Non-Residents, relating to supplies by Non-Residents of goods, fulfilment by Non-Residents of works, rendering by Non-Residents of services, transfer by Non-Residents of information or outcomes of intellectual activities including exclusive rights thereon, under arrangements (contracts) of the mixed type</b>   |
| 23        | 100     | Payments of Resident commission principal (consignor, principal) by way of pre-payment in favor of non- resident consignee (commission agent, assignor) for products, brought to RF, works, services, information and the results of intellectual activity, including exclusive rights thereto (advance payment), except for settlements under 23110 code and payment of fees to non-resident broker under brokerage agreement (Group 58 hereof)   |
| 23        | 110     | Payments of Resident by way of pre-payment in favor of Non- resident for products, works, services, information and the results of intellectual activity, including exclusive rights thereto, under agreements (contracts) specified in sub-clause 5.1.2 of clause 5.1 hereof (pre-payment)  |
| 23        | 200     | Payments of resident commission principal (consignor, principal) in case of grace period provided by the non-resident commission agent for products, brought to RF, works, services, information and the results of intellectual activity, including exclusive rights thereto (deferred payment), except for settlements under 23110 code and payment of fees to non-resident broker under brokerage agreement (Group 58 hereof)   |
| 23        | 210     | Payments of resident in case of grace period provided by the non-resident for products, works, services, information and the results of intellectual activity, including exclusive rights thereto under contracts (agreements) specified in sub-clause 5.1.2 of clause 5.1 hereof (deferred payment)   |
| 23        | 300     | Payments of resident in favour of non-resident under financial lease (leasing)   |
| 23        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous funds received under arrangements (contracts) of the mixed type   |
| <b>30</b> |         | <b>Settlements between Residents and Non-Residents under immovable property (real estate) transactions except for payments for aircraft, sea and inland navigation ships and space equipment</b>   |
| 30        | 010     | Settlements by Non-Residents in favour of Residents for immovable property purchased outside of the Russian Federation, including settlements relating to shared participation by Non-Residents in construction by Resident, of immovable property outside of the Russian Federation   |

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| 30        | 020     | Payments by Residents in favour of Non-Residents for immovable property purchased outside the Russian Federation, including payments relating to shared participation by Residents in construction by Non-Resident, of immovable property outside the Russian Federation |
| 30        | 030     | Settlements by Non-Residents in favour of Residents for immovable property purchased in the Russian Federation, including settlements relating to shared participation by Non-Residents in construction by Resident, of immovable property in the Russian Federation     |
| 30        | 040     | Payments by Residents in favour of Non-Residents for immovable property purchased in the Russian Federation, including payments relating to shared participation by Residents in construction by Non-Resident, of immovable property in the Russian Federation           |
| 30        | 800     | Return of excess-funds received by Residents from Non-Residents in transactions with immovable property including those relating to shared participation in construction of immovable property   |
| 30        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous funds received under immovable property transactions including ones relating to shared participation in construction of immovable property                                    |
| <b>32</b> |         | <b>Settlements between Residents and Non-Residents under contracts for assignment or novation of debts, executed between Residents and Non-Residents</b>   |
| 32        | 010     | Settlements by Non-Residents in favour of Residents, for claims assigned by Residents to Non-Residents under claim assignment contracts  |
| 32        | 015     | Payments of Resident in favour of Non-Resident for claims assigned to the Resident by Non-Residents under claim assignment contracts   |
| 32        | 020     | Settlements by Non-Residents in favour of Residents, for debts novated by Non-Residents to Residents under debt novation contracts   |
| 32        | 025     | Payments of Resident in favour of Non-Resident, for debts novated by Resident to Non-Resident under debt novation contracts  |
| <b>35</b> |         | <b>Settlements between Residents and Non-Residents under other foreign trade transactions not described explicitly in Groups 10 - 23 of this List</b>  |
| 35        | 030     | Settlements by Non-Residents in favour of Residents under other foreign trade transactions not described explicitly in Groups 10 - 23 of this List   |
| 35        | 040     | Settlements by Residents in favour of Non-Residents under other foreign trade transactions not described explicitly in Groups 10 - 23 of this List   |
| <b>40</b> |         | <b>Settlements relating to the supplies by Residents (except for resident licensed banks) of monetary funds to Non-Residents under loan contracts</b>  |
| 40        | 030     | Settlements by Residents in favour of Non-Residents, relating to the supplies of monetary funds under loan contracts   |
| 40        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous monetary funds received, in connection with loans granted by Residents to Non-Residents under loan contracts  |
| <b>41</b> |         | <b>Settlements relating to the supplies by Non-Residents of monetary funds to Residents (except for resident licensed banks), under credit arrangements and loan contracts</b>   |
| 41        | 030     | Settlements by Non-Residents in favour of Residents, relating to the supplies of monetary funds under credit agreements or loan contracts  |
| 41        | 800     | Settlements by Residents in favour of Non-Residents, relating to the return of superfluous monetary funds received, in connection with loans granted by Non-Residents to Residents under credit arrangements or loan contracts   |
| <b>42</b> |         | <b>Settlements relating to the execution by Residents (except for resident licensed banks), of obligations on borrowings or loans attracted in the monetary form under credit arrangements and loan contracts</b>  |
| 42        | 015     | Payments of Residents to Non-residents in repayment of principal under credit or loan agreements   |
| 42        | 035     | Interest payments of Residents to Non-residents under credit or loan agreements  |

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| GROUP     | SUBCODE | NAME AND DESCRIPTION OF TRANSACTION  |
| 42        | 050     | Other payments of Residents to Non-residents related to fees (commissions) and other payments under credit or loan agreements  |
| 42        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous funds received where Residents pay off the principal amount of loans under credit arrangements or loan contracts  |
| 42        | 950     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous amounts of interest under credit arrangements or loan contracts   |
| <b>43</b> |         | <b>Settlements relating to the execution by Non-Residents, of obligations on loans attracted in the monetary form under loan contracts</b>   |
| 43        | 015     | Settlements by Non-Residents in favour of Residents, relating to the return of principal amounts under loan contracts  |
| 43        | 035     | Settlements by Non-Residents in favour of Residents, relating to paying off interest under loan contracts  |
| 43        | 050     | Other settlements by Non-Residents in favour of Residents, relating to payments of premiums (fees) and other monetary funds under loans attracted  |
| 43        | 800     | Payments of Resident to Non- resident when making return of excessive funds received in principal repayment under loan agreement   |
| 43        | 850     | Payments of Resident to Non- resident when making return of excessive funds received in interest payments under loan agreement   |
| <b>50</b> |         | <b>Settlements relating to capital investments</b>   |
| 50        | 100     | Payments of Resident to Non-resident related to transactions with stakes, units and participation interests in property (statutory or share capital or unit fund of a cooperative) of a body corporate and under a particular partnership                |
| 50        | 110     | Payments of Resident to Non-resident related of dividend (revenue) on capital investment   |
| 50        | 200     | Settlements by Non-Residents in favour of Residents, in connection with transactions in shares, deposits, portions in equity (chartered capital, share capital, cooperative unit trust) of legal entities, and also under special partnership agreements |
| 50        | 210     | Settlements by Non-Residents in favour of Residents, relating to paying off dividends (income) from capital investments  |
| 50        | 800     | Payments of Resident in favor of Non-resident when making return of excessive funds received on capital investment transactions  |
| 50        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous funds received under capital investment transactions  |
| <b>51</b> |         | <b>Settlements relating to purchases by Non-Residents of securities (rights certified by securities) from Residents, except for settlements described under Group 58 of this List</b>  |
| 51        | 210     | Settlements by Non-Residents in favour of Residents, relating to purchases of Residents' bonds, debentures, shares and other equity securities   |
| 51        | 215     | Settlements by Non-Residents in favour of Residents, relating to purchases of Non-Residents' bonds, debentures, shares and other equity securities   |
| 51        | 230     | Settlements by Non-Residents in favour of Residents, relating to purchases of shares in investment funds founded by Residents  |
| 51        | 235     | Settlements by Non-Residents in favour of Residents, relating to purchases of shares in investment funds founded by Non-Residents  |
| 51        | 250     | Settlements by Non-Residents in favour of Residents, relating to purchases of promissory notes, bills of exchange and other non-equity securities issued by Residents  |
| 51        | 255     | Settlements by Non-Residents in favour of Residents, relating to purchases of promissory notes, bills of exchange and other non-equity securities issued by Non-Residents  |
| 51        | 800     | Payments of Resident in favor of Non- resident when making return of excessive funds received on transactions with securities (rights certified by securities) and funds on unexecuted obligations thereunder  |

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| GROUP     | SUBCODE | NAME AND DESCRIPTION OF TRANSACTION  |
| <b>52</b> |         | <b>Settlements relating to purchases by Residents, of securities (rights certified by securities) from Non-Residents except for settlements described under Group 58 of this List</b>  |
| 52        | 210     | Payments of Resident in favour of Non-Resident, relating to purchases of Residents' bonds, debentures, shares and other equity securities  |
| 52        | 215     | Payments of Resident in favour of Non-Resident, relating to purchases of Non-residents' bonds, debentures, shares and other equity securities  |
| 52        | 230     | Payments of Resident in favour of Non-Resident, relating to purchases of units in investment funds founded by Non-Residents  |
| 52        | 235     | Payments of Resident in favour of Non-Resident, relating to purchases of units in investment funds founded by Residents  |
| 52        | 250     | Payments by Resident in favour of Resident, relating to purchases of promissory notes, bills of exchange and other non-equity securities issued by Residents   |
| 52        | 255     | Payments by Resident in favour of Non-Resident, relating to purchases of promissory notes, bills of exchange and other non-equity securities issued by Non-Residents   |
| 52        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous monetary funds received under transactions in securities (rights certified by securities), and monetary funds under such unfulfilled obligations  |
| <b>55</b> |         | <b>Settlements relating to fulfilment by Residents and Non-Residents of obligations under securities, except for settlements described under Group 58 of this List</b>   |
| 55        | 210     | Payments of Resident in favour of Non-Resident in fulfilling obligations on bonds, debentures and other equity securities  |
| 55        | 230     | Payments of Resident in favour of Non-Resident in payment of income on investment fund units   |
| 55        | 250     | Payments of Resident in favour of Non-Resident in fulfilling Resident's obligations on promissory notes, bills of exchange and other non-equity securities   |
| 55        | 310     | Settlements by Non-Residents in favour of Residents where Non-Residents fulfil obligations under bonds, debentures and other equity securities   |
| 55        | 330     | Settlements by Non-Residents in favour of Residents, relating to paying off income on shares in investment funds   |
| 55        | 350     | Settlements by Non-Residents in favour of Residents where Non-Residents fulfil obligations under promissory notes, bills of exchange other non-equity securities   |
| 55        | 800     | Payments of Resident in favor of Non- resident when making return of excessive funds received on fulfilling operations with securities and funds on unfulfilled obligations thereunder   |
| 55        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous monetary funds received in connection with fulfilling obligations under transactions in securities, and monetary funds under unfulfilled obligations  |
| <b>56</b> |         | <b>Settlements between Residents and Non-Residents, relating to transactions in derivative financial instruments and other futures transactions</b>  |
| 56        | 010     | Settlements by Non-Residents in favour of Residents, relating to transactions in futures and derivative financial instruments (premiuns, margin and guarantee payments, other funds transferred in conformity with provisions of such contracts, except for settlements relating to supplies of underlying assets) |
| 56        | 060     | Payments of Resident in favour of Non-Resident, relating to transactions in futures and derivative financial instruments (premiuns, margin and guarantee payments, other funds transferred under such contracts, except for settlements relating to delivery of underlying assets)                                 |
| 56        | 800     | Payments of Resident in favor of Non- resident when making return of excessive funds received on above transactions and funds on failed obligations thereunder   |
| 56        | 900     | Settlements by Non-Residents, relating to the return to Residents, of superfluous monetary funds received under unfulfilled obligations described under this Group   |
| <b>57</b> |         | <b>Settlements under asset trust management contracts</b>  |
| 57        | 010     | Payments of Resident trustor in favor of Resident trustee, other than authorized bank, in foreign currency   |

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| GROUP     | SUBCODE | NAME AND DESCRIPTION OF TRANSACTION   |
| 57        | 015     | Payments of Resident trustee, other than licensed bank, in favor of Resident trustor in foreign currency  |
| 57        | 020     | Settlements, in foreign currencies and Russian Roubles, by non-resident asset management trustors in favour of resident trustees where resident trustees are not licensed banks   |
| 57        | 025     | Payments of Resident trustee, other than licensed bank, in favor of Non-resident trustor in foreign currency and in Russian Roubles   |
| 57        | 800     | Payments of Resident in favor of Non-resident in return of funds remitted under agreements on trust management of property  |
| 57        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return to Residents of superfluous monetary funds transferred under asset trust management contracts   |
| <b>58</b> |         | <b>Settlements under brokerage service contracts, except for settlements described under Groups 51 - 55 of this List</b>  |
| 58        | 010     | Payments of Resident, other than licensed bank, in favor of Non-resident under brokerage services agreement including Non-resident broker fees and commissions  |
| 58        | 020     | Settlements by Non-Resident in favour of Residents except for licensed banks, under brokerage service contracts including payments of remunerations to resident brokers   |
| 58        | 030     | Settlements between Resident in foreign currency under brokerage services agreement including broker fees and commissions   |
| 58        | 700     | Payments of Resident broker in favor of Non-resident in return of funds remitted under broker services agreements   |
| 58        | 800     | Payments of Resident broker, other than licensed bank, in favor of Resident in return of funds remitted under broker services agreements  |
| 58        | 900     | Settlements by non-resident brokers, relating to the return to Residents except for licensed banks, of superfluous monetary funds under brokerage service contracts   |
| <b>60</b> |         | <b>Fund transfers by Non-Residents, cash withdrawals (credits) in Russian Roubles on Non-Residents' Russian Rouble accounts</b>   |
| 60        | 070     | Fund transfers in Russian Roubles from a Non-Resident's Russian Rouble bank account to other Russian Rouble bank account (deposit account) of the same Non-Resident where both accounts are maintained with the same licensed bank, from a Non-Resident's Russian Rouble deposit account to a bank account of the same Non-Resident where both accounts are maintained with the same licensed bank  |
| 60        | 071     | Fund transfers in Russian Roubles from a Non-Resident's Russian Rouble bank account maintained with one licensed bank to a Russian Rouble bank account (deposit account) maintained with another licensed bank in the name of the same Non-Resident, from a Non-Resident's Russian Rouble deposit account to a bank account maintained in the name of the same Non-Resident with another licensed bank  |
| 60        | 075     | Fund transfers in Russian Roubles from a Non-Resident's Russian Rouble bank account maintained with a licensed bank to a Russian Rouble bank account (deposit account) maintained in the name of the same Non-Resident with a non-resident bank, from a Non-Resident's Russian Rouble deposit account maintained with a licensed bank to a Russian Rouble bank account maintained in the name of the same Non-Resident with a non-resident bank |
| 60        | 080     | Fund transfers in Russian Roubles from a Non-Resident's Russian Rouble bank account to a Russian Rouble bank account (deposit account) maintained with the same licensed bank in the name of another Non-Resident   |
| 60        | 081     | Fund transfers in Russian Roubles from a Non-Resident's Russian Rouble bank account with a licensed bank to a Russian Rouble bank account (deposit account) maintained in the name of another Non-Resident with another licensed bank   |
| 60        | 090     | Withdrawals of cash in Russian Roubles from Residents' Russian Rouble accounts maintained with a licensed bank  |
| 60        | 095     | Credits of cash in Russian Roubles to Non-Residents' Russian Rouble accounts maintained with a licensed bank  |
| <b>61</b> |         | <b>Settlements and fund transfers by Residents, cash withdrawals (credits) by Residents in foreign currencies</b>   |
| 61        | 070     | Settlements between residents in foreign currency under forwarding, shipping and freight chartering (Charter) contracts for services of forwarder, carrier and freight agent related to transportation of goods exported from or imported to the Russian Federation Russian or transit of goods through the territory of the Russian Federation, as well as the cargo insurance contracts   |

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| GROUP     | SUBCODE | NAME AND DESCRIPTION OF TRANSACTION   |
| 61        | 100     | Transfer of foreign currency from the Resident's transit currency account to another transit currency account or to the settlement account of the same Resident in foreign currency   |
| 61        | 115     | Settlements in foreign currency between Residents consignees (agents, trustees), and Resident consignors (clients, principals), for consignees' services related to concluding and execution of agreements with Non-residents on the transfer of goods, performance of work, provision of services and transfer of information and the results of intellectual activity, including exclusive rights thereto, including return to the consignees (principals, clients) of funds except for payments under 61162, 58700 58030 codes |
| 61        | 130     | Fund transfers in foreign currency from the Resident's foreign currency current account maintained with a licensed bank to the same Resident's foreign currency account in the same licensed bank   |
| 61        | 135     | Fund transfers in foreign currency from the Resident's foreign currency current account maintained with a licensed bank to the same Resident's foreign currency account in another licensed bank  |
| 61        | 140     | Fund transfers in foreign currency or Russian Roubles from Resident's account maintained with a non-resident bank to an account of the same Resident maintained with a licensed bank  |
| 61        | 145     | Fund transfers in foreign currency or Russian Roubles from the Resident's account maintained with a non-resident bank to an account of another Resident in a licensed bank  |
| 61        | 150     | Fund transfers in foreign currency or Russian Roubles from the Resident's account maintained with a licensed bank to the same Resident's account in a non-resident bank   |
| 61        | 155     | Fund transfers in foreign currency or Russian Roubles from the Resident's account maintained with a licensed bank, to an account of another Resident in a non-resident bank   |
| 61        | 160     | Settlements in foreign currency between Residents, associated with making and return of cover securing individual and/or collective clearing in accordance with the Federal Law no. 7-FZ „On Clearing and Clearing Activities“ of February 7, 2011, (Code of Laws of the Russian Federation, 2011, N 7, art. 904; N 48, art. 6728; N 49, St. 7040, art. 7061) (hereafter Federal Law “On Clearing and Clearing Activity „)  |
| 61        | 161     | Settlements in foreign currency between Residents upon clearing in accordance with the Federal Law no. 7-FZ „On Clearing and Clearing Activities“   |
| 61        | 162     | Settlements in foreign currency between Residents consignees (agents, trustees), and Resident consignors (clients, principals), for consignees' services related to concluding and execution of agreements with obligations subject to clearing in accordance with the Federal Law no. 7-FZ „On Clearing and Clearing Activities“   |
| 61        | 163     | Settlements in foreign currency between Residents, in execution and (or) termination of a derivative contract   |
| 61        | 170     | Cash withdrawals in foreign currency from the Resident's foreign currency account maintained with a licensed bank   |
| 61        | 175     | Credits in foreign currency to Residents' foreign currency accounts maintained with a licensed bank   |
| <b>70</b> |         | <b>Non-trade-related transactions</b>   |
| 70        | 010     | Settlements by Non-Residents in favour of Residents, relating to payments of taxes, duties and other dues, except for settlements described under VO Code 70120   |
| 70        | 020     | Settlements by Residents in favour of Non-Residents, relating to payments of taxes, duties and other dues, except for settlements described under VO Code 70125   |
| 70        | 030     | Settlements relating to payments by Non-Residents in favour of Residents, of pensions, doles, benefits, and other social allowances, except for settlements described under VO Code 70120   |
| 70        | 040     | Settlements relating to payments by Residents in favour of Non-Residents, of pensions, doles, benefits, and other social allowances, except for settlements described under VO Code 70125   |
| 70        | 050     | Settlements relating to payments by Non-Residents in favour of Residents, of salaries, wages, and other payments earned for work or service, except for settlements described under VO Code 70120   |
| 70        | 060     | Settlements relating to payments by Residents in favour of Non-Residents, of salaries, wages, and other payments earned for work or service, except for settlements described under VO Code 70125   |

# LIST OF CODES FOR FOREIGN EXCHANGE AND OTHER TRANSACTIONS BY NON-RESIDENTS AND RESIDENTS | (VO CODES)

| VO CODE   |         |  |
|-----------|---------|--|
| GROUP     | SUBCODE | NAME AND DESCRIPTION OF TRANSACTION  |
| 70        | 090     | Settlements relating to the provision by Non-Residents to Residents, of gratis financial aid, except for settlements described under VO Code 70100   |
| 70        | 095     | Settlements relating to the provision by Residents to Non-Residents, of gratis financial aid, except for settlements described under VO Code 70105   |
| 70        | 100     | Settlements relating to the provision by Non-Residents to Residents, of charitable aid, collection of donations, paying off (receipt) of grants and other payments on a gratis basis         |
| 70        | 105     | Settlements relating to the provision by Residents to Non-Residents, of charitable aid, collection of donations, paying off (receipt) of grants and other payments on a gratis basis         |
| 70        | 110     | Settlements by Non-Residents in favour of Residents, relating to payments of insurance cover under insurance or re-insurance contracts   |
| 70        | 115     | Settlements by Residents in favour of Non-Residents, relating to payments of insurance cover under insurance or re-insurance contracts   |
| 70        | 120     | Settlements by Non-Residents in favour of Residents, relating to the implementation of court verdicts  |
| 70        | 125     | Settlements by Residents in favour of Non-Residents, relating to the implementation of court verdicts  |
| 70        | 200     | Other settlements by Non-Residents in favour of Residents on non-trade-related transactions, except for settlements described under VO Codes 70010, 70030, 70050, 70090, 70100, 70110, 70120 |
| 70        | 205     | Other settlements by Residents in favour of Non-Residents on non-trade-related transactions, except for settlements described under VO Codes 70020, 70040, 70060, 70095, 70105, 70115, 70125 |
| 70        | 800     | Settlements by Residents in favour of Non-Residents, relating to the return of superfluous monetary funds on non-trade-related transactions  |
| 70        | 900     | Settlements by Non-Residents in favour of Residents, relating to the return of superfluous monetary funds on non-trade-related transactions  |
| <b>80</b> |         | <b>Settlements between licensed banks and Non-Residents in Russian Roubles, and between licensed banks and Non-Residents in foreign currencies &lt;*&gt;</b>                                 |
| 80        | 010     | Settlements in Russian Roubles between Non-Residents and licensed banks under loan contracts   |
| 80        | 020     | Withdrawals in Russian Roubles from Non-Residents' Russian Rouble bank accounts in connection with the opening of letters of credit  |
| 80        | 021     | Credits in Russian Roubles to Non-Residents' Russian Rouble bank accounts in connection with the closing of letters of credit  |
| 80        | 050     | Settlements in Russian Roubles between Non-Residents and licensed banks under other transactions, except for settlements described under VO Codes 80010, 80020, 80021                        |
| 80        | 110     | Settlements in foreign currencies between Residents and licensed banks under loan contracts  |
| 80        | 120     | Withdrawals in foreign currencies from Residents' current accounts maintained with licensed banks in connection with the opening of letters of credit  |
| 80        | 121     | Credits in foreign currencies to Residents' current accounts maintained with licensed banks, in connection with the closing of letters of credit   |
| 80        | 150     | Settlements in foreign currencies between Residents and licensed banks under other transactions, except for settlements described under VO Codes 80110, 80120, 80121                         |
| <b>99</b> |         | <b>Settlements of other foreign exchange transactions not described explicitly in Groups 01 - 80 of this List</b>  |
| 99        | 010     | The return to Residents, of erroneously debited (credited) funds   |
| 99        | 020     | The return to Non-Residents, of erroneously debited (credited) funds   |
| 99        | 090     | Settlements under transactions not described explicitly in Groups 01 – 80 of this List and not relating to payments under VO Codes 99010, 99020  |