

### The list of most used VO codes.

VO code		Type of operation
<b>02</b>		<b>FX transactions</b>
02	010	Purchase of RUB currency by non-resident
02	020	Selling of RUB currency by non-resident
<b>10</b>		<b>Settlements for goods, exported from the customs territory of Russia, including aircraft, watercraft, and cosmic objects being subject of foreign trade activities</b>
10	100	Settlements of non-resident in favor of resident by means of advance payment for goods exported from the territory of the Russian Federation including contracts of commission /agency, in cases different from those indicated in Codes Group 22 of this Codification
10	200	Settlements of non-resident in favor of resident by means of deferred payment granted by resident to non-resident for goods exported from the territory of the Russian Federation including contracts of commission/agency in cases different from those indicated in Codes Group 22 of this Codification
<b>11</b>		<b>Settlements for goods, imported to the territory of the Russian Federation, including aircraft, watercraft, and cosmic objects being subject of foreign trade activities</b>
11	900	Settlements of non-resident in favor of resident related to return of excess amounts received from the import of goods to the customs of the Russian Federation in cases different from those indicated in code 23900
<b>12</b>		<b>Settlements between residents and non-residents for sale of goods not imported to the territory of the Russian Federation</b>
12	050	Settlements of non-resident in favor of resident for sale of goods outside the territory of the Russian Federation and not imported to the territory of the Russian Federation in cases different from those indicated in codes 22110, 22210, 22300.
12	900	Settlements of non-resident in favor of resident related to return of excess amounts received from the sale of goods outside the territory of the Russian Federation in cases different from those indicated in code 23900
<b>13</b>		<b>Settlements between residents and non-residents for goods sold on the territory of the Russian Federation</b>
13	010	Settlements of non-resident in favor of resident for goods sold on the territory of the Russian Federation in cases different from those indicated in codes 22110, 22210, 22300
13	900	Settlements of non-resident in favor of resident related to return of excess amounts received from the sale of goods on the territory of the Russian Federation in cases different from those indicated in code 23900
<b>20</b>		<b>Settlements between residents and non-residents for foreign trade contracts for executing by residents works, rendering services, information and intellectual property, including exclusive rights on the above, as well as works under agreements on rent (lease) of personal and real estate except for the agreements of financial leasing.</b>
20	100	Settlements of non-resident in favor of a resident by means of advance payment for executing by resident works, rendering services, information and intellectual property, including exclusive rights, including completion of contractual obligations of commission/agency agreements, as well as settlements related to pre-payment of reward to (i) resident – trustee under the agreement of trust management of property, (ii) resident – broker under brokerage services agreement, (iii) resident – clearing organization under the clearing services agreement except for settlements under VO code 20400, Code Group 22 of this List
20	200	Settlements of non-resident in favor of resident by means of deferred payment for executed by resident works, rendered services, information and intellectual property, including exclusive rights, including completion of contractual obligations of commission/agency agreements, as well as settlements related to pre-payment of reward to (i) resident – trustee under the agreement of trust management of property, (ii) resident – broker under brokerage services agreement, (iii) resident – clearing organization under the clearing services agreement, except for settlements under VO code 20400, Code Group 22 of this List and settlements related to the remuneration payment in favor of resident-broker under brokerage services agreement (Code Group 58 of this Codification)
20	300	Settlements of non-resident in favor of a resident under agreements on rent (lease) of personal and real estate, except for agreements of financial leasing

20	400	Settlements of non-resident being principal (grantor) in favor of resident being agent (attorney) in connection with payments for purchase from 3 <sup>rd</sup> parties of goods, services, information and intellectual property, including exclusive rights on the above, for non-resident according to the commission agreement (agency agreement), except for the settlements indicated in Code Group 58 of this List.
<b>21</b>		<b>Settlements between residents and non-residents under foreign trade contracts for executing by non-residents works, rendering services, information and intellectual property, including exclusive rights on the above, as well as works under agreements on rent (lease) of personal and real estate except for the agreements of financial leasing.</b>
21	500	Settlements of non-resident being commission agent (agent, guarantor) in favor of resident being principal (grantor) in connection with provided by non-resident services on sale to third parties executed by resident works, services, information and intellectual property, including exclusive rights in accordance with the contracts of commission/agency except for settlements indicated in the Code Group 58 of this Codification
21	900	Settlements of non-resident in favor of resident related to return of excess amounts received for executing by non-resident works, rendering services, information and intellectual property, including exclusive rights including completion of contractual obligations of commission/agency agreements except for settlements indicated in the Code Groups 23 and 58 of this Codification
<b>22</b>		<b>Settlements between residents and non-residents related to goods delivered by residents, executing by residents works, rendering services, information and intellectual property, including exclusive rights on the above under the mixed type contracts*</b>
22	100	Settlements of non-resident being commission agent (agent, guarantor) in favor of resident being principal (grantor) by means of advance payment for goods exported from the territory of the Russian Federation, executing works, rendering services, information and intellectual property, including exclusive rights except for settlements indicated in the codes 20100 and 22110 of this List
22	110	Settlements of non-resident in favor of resident by means of advance payment for goods to be delivered, executing works, rendering services, information and intellectual property, including exclusive rights under agreements indicated in subpoint 4.1.2 of point 4.1 of the Instruction of the Central Bank of Russian Federation no. 138-I dd. 04.06.2012: Contracts providing the sale (purchase) and/or rendering services related to the sale (purchase) on the territory of the Russian Federation (outside the Russian Federation) of fuels and lubricants (bunker fuel), provisions, material and technical supplies and other goods (except for the spare parts and equipment) required to support operation and maintenance of transport vehicles regardless of their type and function during the route or stops
22	200	Settlements of non-resident being commission agent (agent, guarantor) in favor of resident being principal (grantor) by means of deferred payment for goods exported from the territory of the Russian Federation, executed works, rendered services, information and intellectual property, including exclusive rights except for settlements indicated in the codes 20200 and 22110 of this List
22	210	Settlements of non-resident in favor of resident by means of deferred payment for delivered goods, executed works, rendered services, information and intellectual property, including exclusive rights under agreements indicated in subpoint 4.1.2. of point 4.1 of the Instruction of the Central Bank of Russian Federation no. 138-I dd. 04.06.2012: Contracts providing the sale (purchase) and/or rendering services related to the sale (purchase) on the territory of the Russian Federation (outside the Russian Federation) of fuels and lubricants (bunker fuel), provisions, material and technical supplies and other goods (except for the spare parts and equipment) required to support operation and maintenance of transport vehicles regardless of their type and function during the route or stops
22	300	Settlements of non-resident in favor of resident under the agreement of finance lease
<b>23</b>		<b>Settlements between residents and non-residents related to goods delivered by non-residents, executing by non-residents works, rendering services, information and intellectual property, including exclusive rights on the above under the mixed type contracts*</b>
23	900	Settlements of non-resident in favor of resident related to return of excess amounts received under the mixed type contracts
<b>30</b>		<b>Settlements between residents and non-residents for transactions connected with purchase of real estate, excluding payments for aircraft, watercraft and space objects</b>
30	010	Settlements of non-resident in favor of resident for sale of real estate by resident to non-resident outside the territory of the Russian Federation, including those connected with participating interest of non-resident in the construction performed by resident outside the territory of the Russian Federation

30	030	Settlements of non-resident in favor of resident for sale of real estate by resident to non-resident on the territory of the Russian Federation, including those connected with participating interest of non-resident in the construction performed by resident on the territory of the Russian Federation
30	900	Settlements of non-resident in favor of resident related to return of excess amounts received under transactions with real estate including those connected with participating interest in the real estate construction
<b>32</b>		<b>Settlements between residents and non-residents in accordance with the contracts of cession, assignment of debt concluded between residents and non-residents</b>
32	010	Settlements of non-resident in favor of resident for cession of right by resident to non-resident in accordance with cession contract
32	020	Settlements of non-resident in favor of resident for assignment of debt from non-resident to resident in accordance with debt assignment contract
32	900	Settlements of non-resident in favor of a resident related to return of excess (erroneous) amounts received under assignment agreements (transfer of debt)
<b>35</b>		<b>Settlements between residents and non-residents for other transactions related to foreign trade and not directly indicated in Code Groups 10-23 of this Codification</b>
35	030	Settlements of non-resident in favor of resident for other transactions related to foreign trade and not directly indicated in Code Groups 10-23 of this codification
<b>40</b>		<b>Settlements related to loans granted by residents (except for authorized banks) to non-residents under loan agreements</b>
40	900	Settlements of non-resident in favor of resident related to return of excess amounts received with the loan granted by resident to non-resident under the Loan agreement
<b>41</b>		<b>Settlements related to loans granted by non-residents to residents (except for authorized banks) under loan agreements</b>
41	030	Settlements of non-resident in favor of resident for granting loans under Loan agreement
<b>42</b>		<b>Settlements related to fulfillment of obligations by residents (except for authorized banks) under the loan agreements</b>
42	900	Settlements of non-resident in favor of resident related to return of excess amounts received from the repayment by resident of principal amount under the Loan agreement
42	950	Settlements of non-resident in favor of resident related to return of excess amounts received from the repayment by resident of interest amount under the Loan agreement
<b>43</b>		<b>Settlements related to fulfillment of obligations by non-residents under the loan agreements</b>
43	015	Settlements of non-resident in favor of resident for repayment of the principal amount under the Loan agreement
43	035	Settlements of non-resident in favor of resident for repayment of the interest amount under the Loan agreement
43	050	Other settlements of non-resident in favor of resident related to payment of premium (commissions, fees) and other amounts under the borrowed loan facility
<b>50</b>		<b>Settlements related to capital investments</b>
50	200	Settlements of non-resident in favor of resident for transactions with shares, investments in the capital of the legal entity including the ordinary partnership
50	210	Settlements of non-resident in favor of resident for dividend payments (income) from capital investments
50	400	Other settlements of non-resident in favor of resident under operations related to capital investments except for operations specified in a code 50200
50	900	Settlements of non-resident in favor of resident related to return of excess amounts received from transactions related to payment of share or contribution to property (registered capital, investment fund of a cooperative) of a legal entity, as well as payment under the agreement of simple partnership with capital investment, and in cases of liquidation of a legal entity – non resident
<b>51</b>		<b>Settlements related to purchase of securities (rights evidenced by securities) by non-residents from residents except for settlements indicated in the Code Group 58 of this Codification</b>
51	210	Settlements of non-resident in favor of resident for purchase of bonds, stocks and other securities issued by residents
51	215	Settlements of non-resident in favor of resident for purchase of bonds, stocks and other securities issued by non-residents
51	230	Settlements of non-resident in favor of resident for purchase of shares in investment funds founded by resident
51	235	Settlements of non-resident in favor of resident for purchase of shares in investment funds founded by non-resident

51	250	Settlements of non-resident in favor of resident for purchase of promissory notes and other non-issue** securities of resident
51	255	Settlements of non-resident in favor of resident for purchase of promissory notes and other non-issue** securities of non-resident
<b>52</b>		<b>Settlements related to purchase of securities (rights evidenced by securities) by residents from non-residents except for settlements indicated in the Code Group 58 of this Codification</b>
52	900	Settlements of non-resident in favor of resident related to return of excess amounts received from transactions with securities (rights evidenced by securities) and amounts for default obligations
<b>55</b>		<b>Settlements related to fulfillment by residents and non-residents obligations under securities except for settlements indicated in the Code Group 58 of this List</b>
55	310	Settlements of non-resident in favor of resident related to fulfillment by non-resident obligations under bonds and other securities
55	330	Settlements of non-resident in favor of resident for payment of income received from investment funds shares
55	350	Settlements of non-resident in favor of resident related to fulfillment by non-resident obligations under promissory notes and other non-issue securities
55	900	Settlements of non-resident in favor of resident related to the return of excess amounts received from fulfillment of obligations under transactions with securities and payments for default obligations
<b>56</b>		<b>Settlements between residents and non-residents for transactions with derivatives and other forward and futures transactions</b>
56	010	Settlements of non-resident in favor of resident for transactions with derivatives, forward and futures transactions (options, margin and guarantee fees and other cash funds transferred in accordance with the terms of the contracts, except for settlements related to delivery of underlying asset)
56	900	Settlements of non-resident in favor of resident related to return of transferred excess amounts and amounts from default obligations indicated in this Code Group.
<b>57</b>		<b>Settlements under the asset management agreements</b>
57	020	Settlements of non-resident being trust constitutor in favor of resident – trust manager, except for payment of remuneration to resident – trust manager
57	035	Settlements of non-resident being trust manager in favor of resident being trust constitutor, except for settlements under code 57900
57	900	Settlements of non-resident in favor of resident related to return of transferred excess amounts under the asset management agreements
<b>58</b>		<b>Settlements under agreements on brokerage services in cases different from those indicated in the Code Groups 51-55 of this Codification</b>
58	015	Settlements of non-resident being broker in favor of resident under agreements on brokerage services except for settlements under VO code 58900
58	020	Settlements of non-resident in favor of resident being a broker under agreements on brokerage services except for remuneration payments to broker - resident
58	900	Settlements of non-resident in favor of resident related to return of funds excessively transferred under the agreement on brokerage services
<b>59</b>		<b>Settlements under clearing services agreements between residents and non-residents</b>
59	015	Settlements of non-resident clearing organization in favor of a resident under clearing services agreement, except for settlements specified in code 59900
59	020	Settlements of non-resident in favor of resident clearing organization under the clearing services agreement, except for remuneration payments to resident clearing organization
59	900	Settlements of non-resident related to return of excessively (erroneously) transferred funds as well as funds under non-executed obligations under clearing services agreement
<b>60</b>		<b>Non-residents' accounts transfers</b>
60	070	Transfer from RUB banking/deposit account of non-resident opened in Russian bank to another RUB banking/deposit account of the same non-resident opened in the same bank (book transfer)
60	071	Transfer from RUB banking/deposit account of non-resident opened in Russian bank to another RUB banking/deposit account of the same non-resident opened in another Russian bank
60	075	Transfer from RUB banking/deposit account of non-resident opened in Russian bank to another RUB banking/deposit account of the same non-resident opened in non-resident bank
60	076	Transfer from RUB banking/deposit account of non-resident opened in non-resident bank to RUB banking account of the same non-resident opened at Russian bank
60	080	Transfer from RUB banking account of non-resident to RUB banking/deposit account of another non-resident opened in the same Russian bank (book transfer)

60	081	Transfer from RUB banking account of non-resident to RUB banking/deposit account of another non-resident opened in another Russian bank
60	085	Transfer from RUB banking account of non-resident opened in Russian bank to RUB banking/deposit account of another non-resident opened in non-resident bank
60	086	Transfer from RUB banking/deposit account of non-resident opened with non-resident bank to RUB banking account of another non-resident opened with Russian bank
<b>61</b>		<b>Transfers and settlements of residents, withdrawal (deposit) of foreign currency in cash</b>
61	140	Transfers of RUB (or foreign currency) from account of resident opened in non-resident bank to the account of the same resident opened with Russian bank
61	164	Transfer of RUB from account of a resident opened with non-resident bank in favor of account of another resident opened with Russian bank
<b>70</b>		<b>Non-commercial transactions</b>
70	010	Payment of taxes and duties and other dues by non-residents to residents in cases different from those indicate in the code 70120
70	030	Payment of alimony, pensions, inheritance, benefits, grants, gifts and donation by non-residents to residents in cases different from those indicate in the code 70120
70	050	Payment of salaries, author and other remuneration under civil agreements by non-residents to residents in cases different from those indicate in the code 70120
70	090	Settlements connected with non-repayable financial aid from non-resident to resident in cases different from those indicated in the code 70100
70	100	Settlements connected with charitable assistance, fund-raising, grants payments and other payments on non-repayable basis from non-resident to resident
70	110	Settlements of non-resident in favor of resident related to the payment of insurance indemnity under insurance/reinsurance agreement
70	120	Settlements of non-resident in favor of resident related to the execution of the court decisions
70	200	Other non-commercial settlements of non-resident in favor of resident in cases different from those indicated in the codes 70010, 70030, 70050, 70090, 70100, 70110, 70120
70	900	Settlements of non-resident in favor of resident related to return of excess amounts received from non-commercial transactions
<b>80</b>		<b>Settlements between authorized bank and non-resident in RUB and between authorized bank and resident in foreign currency, except for the settlements indicated in code groups 01, 02, 57 and 58</b>
80	010	Settlements between non-resident and authorized bank in RUB under loan agreement
80	050	Settlements between non-resident and authorized bank in RUB under other transactions except for those indicated in code groups 02, 57 and 58
<b>99</b>		<b>Other settlements on transactions not directly specified in the Groups 01 – 80 of this Codification</b>
99	010	Return to resident of erroneously debited (credited) amounts
99	090	Settlements on transactions not directly specified in the Groups 01 – 08 of this Codification in cases different from these specified in codes 99010, 99020

\* Codes of the Groups 22 and 23 of this Codification are used in cases when amount of transfer includes jointly cost of goods and services, and (or) works, and (or) information and (or) intellectual property, including exclusive rights on it, under the following contracts (agreements), which are recognized as mixed type contracts for the purposes of this Codification:

- a) contracts (agreements) which provide export (import) of goods from the territory of the Russian Federation (to the territory of the Russian Federation) with condition to execute works, and (or) render services, and (or) information, and (or) intellectual property, including exclusive rights on it, including export (import) of goods for their recycling, construction of projects outside/ in the Russian Federation;
- b) contracts providing the sale (purchase) and/or rendering services related to the sale (purchase) on the territory of the Russian Federation (outside the Russian Federation) of fuels and lubricants (bunker fuel), provisions, material and technical supplies and other goods (except for the spare parts and equipment) required to support operation and maintenance of transport vehicles regardless of their type and function during the route or stops;
- c) agreements on finance lease;
- d) commission/agency agreements, which provide import (export) of goods to the territory of the Russian Federation (from the territory of the Russian Federation).

\*\* according to Russian legislation shares, bonds and options are “issue” securities, others are “non-issue” securities