

'Approved'

Central Bank of the
Republic of Azerbaijan
Resolution № 25/4

18 December 2013

Regulations
on compilation and submission of reports on financial operations
and *neutral operations* of residents of the Republic of Azerbaijan
with non-residents

1. General provisions

1.1. These Regulations have been developed in accordance with Article 63 of the Law of the Republic of Azerbaijan on the Central Bank of the Republic of Azerbaijan, Article 46.1 of the Law of the Republic of Azerbaijan on Banks, Article 13 of the Law of the Republic of Azerbaijan on Currency Regulation, and Resolution #25 of the Cabinet of Ministers of the Republic of Azerbaijan dated 8 February 1995 on 'Compilation of forecast balance of payments of the Republic of Azerbaijan' and regulate compilation and submission of reports on financial operations and *neutral operations* with non-residents.

1.2. The report on financial operations and *neutral operations* of residents of the Republic of Azerbaijan with non-residents provides for financial operations of banks, local branches of foreign banks, the national operator of postal communication (hereinafter – statistic units) with non-residents at the expense of funds of legal entities and individuals, as well as statistic units' own funds and *neutral operations*. These Regulations are applied to reports directly submitted to the Central Bank of the Republic of Azerbaijan (hereinafter – the Central Bank) on financial operations of public authorities and resident legal entities with non-residents and *neutral operations*.

1.3. The Central Bank uses data submitted with respect to compilation of the forecast balance of payments only in a consolidated manner.

1.4. The balance of payments is a statistic reporting system that includes total financial operations of country residents with non-residents over a particular period. Objectives of this report, also the status of residency and non-residency used for *neutral operations* are understood as follows:

1.4.1. institutional unit's residency status is determined not with the country of establishment (citizenship for individuals), but with its selection of any country's economic area as the center of its economic interests, close connection with this area, and continuous operation in that area (for individuals – residing) over one year. Institutional units that fail to meet these conditions are considered non-residents;

1.4.2. Foreign diplomatic corps and other official representative offices located in the Republic of Azerbaijan, as well as international organizations, their representative offices and branches, foreign students residing in the Republic of Azerbaijan are considered non-residents.

2. Content and compilation of the report

2.1. The report 1-TB (Annex №1) includes financial operations of residents with non-residents and *neutral operations* in terms of currency (including manat) (in thousand units).

2.2. *Financial operations in the report 1-TB are recorded in terms of credit (proceeds) and debit (payments) based upon classification of standard components of indicators of the balance of payments under the requirements of the International Monetary Fund on group and operation types (Annex №4).*

2.3. The report includes the number and the code of a country the non-resident belongs to on an operation type and code. *At that if maturity of assets and liabilities is one year and below, it is recorded as short-term, while if over one year – long term.*

2.4. Country, currency and code (under the classification of the United Nations) is automatically indicated in an encoded manner.

2.5. Payments for import of goods (debit transfers) are calculated and recorded on transferred amounts based upon payment documents presented to a statistic unit by customers over a month.

2.5.1. After the amount of paid funds and the payment date are inserted to a cargo customs declaration, that confirms import of goods from non-residents, the statistic unit includes requisites of those declarations to the annex to the 1-TB report (Annex №2).

2.5.2. Total amount of customers' similar payments equal to total amount of import operations in the 1-TB report.

2.5.3. Amounts are written in full face value in the annex to the 1-TB report.

2.6. Financial transactions with non-residents including the flow of funds of statistical units in foreign bank accounts and accounts of non-residents (both banks and other entities) in statistical units are included to the report.

2.6-1. *Information on neutral operations of residents and non-residents is annexed with the 1-TB report (Annex №3).*

2.7. Financial operations of residents (both statistic units and other entities) with non-residents through their accounts with foreign banks are included to the report.

2.8. Financial operations are recorded on the day, the funds are credited to and debited from a resident's bank account.

2.9. *Operations amounting to below USD 20.000 (twenty thousand) or in equivalent another foreign currency conducted over the period with the same foreign country on the same operation type in the same currency may be recorded on one row (e.g. total amount received from residents of Germany for goods exported from the Republic of Azerbaijan are grouped and recorded in the same row). At that, column 9 of the 1-TB report shows the number of conducted operations.*

Operations amounting to over USD 200.000 (two hundred thousand) or in equivalent another foreign currency are recorded in column 8 of the 1-TB report, indicating the legal entity's name or, if individual, relevance of the operation to an individual not mentioning the name.

2.10. Data both on cash and cashless payments are recorded in the 1-TB report.

2.11. *The following operations are considered neutral for and not included to the balance of payments and inserted and submitted to the annex to the 1-TB report (Annex №3) under Item 2.1 herein:*

2.11.1. operations between the same statistic unit's correspondent accounts with non-resident banks;

2.11.2. operations between correspondent accounts of different statistic units with non-resident banks;

2.11.3. withdrawal of cash foreign currency from statistic unit's correspondent accounts with n/resident banks, its bringing to the Republic of Azerbaijan in cash or taking cash currency out of the Republic of Azerbaijan and its crediting to correspondent accounts with n/resident banks;

2.11.4. operations on transfer of funds to accounts of the resident, who is serviced at a statistic unit, with non-resident banks or transfer of funds from resident's accounts with non-resident banks to the account serviced at a statistic unit;

2.11.5. operations on full or partial returning of funds of statistic units and other residents transferred from or to the Republic of Azerbaijan for whatever reason;

2.11.6. exchange operations of the statistic unit itself or the resident it services thorough correposndent accounts of the very statistic unit with non-resident banks;

2.11.7. other operations not implied for compilation of the balance of payments (forex or other similar operations through correspondent accounts of the statistic unit itself or the resident or non-resident banks it services);

2.11.8. operations between non-residents via a correspondent account of the statistic unit it is serviced by.

2.11-1. Neutral operations are classified on types of operations under the recommendations of the IMF (Annex №5) and grouped as follows when classifying operations:

2.11-1.1. type 1 and 2 operations – on operations specified in subitems 2.11.1- 2.11.2 and 2.11.4- 2.11.7 herein;

2.11-1.2. type 3 and 4 operations – on operations specified in subitem 2.11.8 herein;

2.11-1.3. type 5 and 6 operations – on operations specified in subitem 2.11.3 herein.

2.12. Statistic unit's credit or deposit operations in settlements with non-residents in the 1-TB report should comply with debit or credit turnover of relevant accounts in statistic unit's consolidated accounting balance (*excluding interaccount operations, interaccount correction operations, all accounting entry amounts on exchange rate differences*).

2.13. Where letters of credit or advance payments are used in settlements with non-residents, the flow of funds is recorded on the day the operations are conducted and included to the relevant reported period of the 1TB report.

3. Submission of the report

3.1. Monthly report on financial operations of residents of the Republic of Azerbaijan with non-residents and *neutral operations* should be consolidated by a statistic unit across all units and submitted to the Central Bank electronically within 10 (ten) business days following the reported period.

3.2. The report is approved with electronic signatures of statistic unit's head, member, chief accountant or his/her substitute, or the head of the structural unit responsible for delivery of the report.

**CLASSIFICATION OF STANDARD COMPONENTS OF THE BALANCE OF
PAYMENTS ON TYPES OF OPERATIONS IN COMPLIANCE WITH THE REQUIREMENTS OF THE IMF
TO FILL IN THE REPORT (1-TB)**

1	2	3
GROUP A FOREIGN TRADE		
1. Funds transferred from non-residents for export of goods	2001	
2. Funds transferred from non-residents for export of goods (e-trade)	3001	
3. Cash proceeds from non-residents for export of goods	2003	
4. Re-export	2053	
5. Proceeds for export of crude oil	2005	
6. Proceeds for export of oil products	2007	
7. Proceeds for export of natural gas	2009	
8. Proceeds on oil-gas sector for export of goods	2055	
9. Transfers to non-residents for import of goods		2002
10. Transfers to non-residents for import of goods (e-trade)		3002
11. Cash payments to non-residents for import of goods		2004
12. Re-import		2054
13. Payments on the oil-gas sector for import of goods		2006
14. Advance payments (wire transfers)	2011	2008
15. Advance payments (in cash)	2013	2010
16. Advance payments on the oil-gas sector	2015	2012
17. Returning of advance payments (wire transfers)	2017	2014
18. Returning of advance payments (in cash)	2019	2016
19. Letters of credit	2021	2018
20. Letters of credit related to the oil-gas sector	2023	2020
21. Returning of letters of credits	2025	2022
22. Export FOB on SSC indicators	2027	
23. Import CIF on SSC indicators		2024
24. Non-monetary gold as reserves	2029	2026
25. Other non-monetary gold	2031	2028
26. Humanitarian goods	2033	2030
27. Fuel supply of foreign air transport in Azerbaijan	2035	
28. Fuel supply of foreign sea transport in Azerbaijan	2037	

29. Fuel supply of Azerbaijani air transport abroad		2032
30. Fuel supply of Azerbaijani sea transport abroad		2034
31. Corrections to crude oil exports	2039	
32. Corrections to natural gas exports	2041	
33. Corrections to exports of oil processing products	2043	
34. Shuttle import of individuals		2036
35. Adjustment to FOB price		2038
36. Processing goods abroad	2045	2040
37. Processing goods in the country	2047	2042
38. Goods for repairs	2049	2044
39. Other adjustments	2051	2048
GROUP B INTERNATIONAL SERVICES		
1. Services supplied for processing of goods in the country	2101	4102
2. Services supplied for processing of goods outside the country	4101	2102
3. Proceeds and payments for technical and repair services	2103	2104
4. Passenger carriage on sea transport	2105	2106
5. Cargo carriage on sea transport	2107	2108
6. Crude oil transportation by sea	2109	2110
7. Other services on sea transport	2111	2112
8. Passenger carriage on air transport	2113	2114
9. Cargo carriage on air transport	2115	2116
10. Other air transport services	2117	2118
11. Passenger carriage on rail transport	2119	2120
12. Cargo carriage on rail transport	2121	2122
13. Crude oil transportation by railway	2123	2124
14. Other services on rail transport	2125	2126
15. Passenger carriage by road	2127	2128
16. Cargo carriage by road	2129	2130
17. Other services by highway transport	2131	2132
18. Passenger carriage on other transport	3127	3128
19. Cargo carriage on other transport	3129	3130
20. Other services on other transport	3131	3132
21. Crude oil transportation by pipeline	2133	2134
22. Gas transportation by pipeline	2135	2136
23. Business trips	2137	2138
24. Healthcare – private visits	2139	2140
25. Education – private visits	2141	2142
26. Other private visits	2143	2144
27. Communication	2145	2146

28. Postal and courier services	2147	2148
29. Telecommunication	2149	2150
30. Construction services on the oil-gas sector	2151	2152
31. Construction services on other sectors	2153	2154
32. Life insurance and pension funds	2155	2156
33. Cargo insurance	2157	2158
34. Other direct insurance	2159	2160
35. Re-insurance	2161	2162
36. Financial services (payments on bank operations and other commissioning fees)	2163	2164
37. Indirect financial intermediation services (FISIM)	4163	4164
38. Computer services	2165	2166
39. Information services	2167	2168
40. Information agency services	2169	2170
41. Other information providing services	2171	2172
42. Trade services	2177	2178
43. Other trade services	2179	2180
44. Operating lease (rent) services	2181	2182
45. Legal services	2183	2184
46. Accounting, audit, tax consulting services	2185	2186
47. Business and management, consulting and public relations	2187	2188
48. Advertising, market research, public opinion surveys	2189	2190
49. Researches and development	2191	2192
50. Architecture, engineering and other technical services	2193	2194
51. Agriculture, mountain mining and other on-site processing services	2195	2196
52. Waste processing and purifying	2197	2198
53. Audiovisual services	3101	3102
54. Other personal, cultural and entertainment services	3103	3104
55. Healthcare services – on demand	3105	3106
56. Education services – distant learning or online edication	3107	3108
57. Embassy and consulate services	3109	3110
58. Military unit and agency services	3111	3112
59. Other government services	3113	3114
60. Other business services on the oil-gas sector	3115	3116
61. Other business services on other sectors	3117	3118
62. Advance payments and proceeds on services	3119	3120
63. Returning of advance payments on services	3121	
64. Returning of advance proceeds on services		3122
65. Advance payments and proceeds on services related to the oil-gas sector	3123	3124
66. Returning of advance payments on services related to the oil-gas sector	3125	
67. Returning of advance proceeds on services related to the oil-gas sector		3126
GROUP C REVENUES		

1. Salary payments on the oil-gas sector		2202
2. Salary proceeds on the oil-gas sector	2201	
3. Salary payments on other sectors		2204
4. Salary proceeds on other sectors	2203	
5. Yield on direct investments on the oil-gas sector	2205	2206
6. Yield on direct investments on other sectors	2207	2208
7. Return on securities portfolio on other sectors	2209	2210
8. Return on securities portfolio on the Central Bank	2211	2212
9. Return on securities portfolio on the SOFAZ	2213	2214
10. Dividends yield and return on retained earnings	2215	2216
11. Reinvested income	2217	2218
12. Interest accrued on the IMF	2219	2220
13. Interest accrued on funds in correspondent accounts, deposits on the Central Bank	2221	2222
14. Interest accrued on deposits on the SOFAZ	2223	2224
15. Interest accrued on government guaranteed loans	2225	2226
16. Interest accrued on loans on other projects	2227	2228
17. Interest accrued on loans on the oil-gas sector	2229	2230
18. Interest accrued on loans resident banks attracted from non-residents		2232
19. Interest accrued on loans resident banks issued for non-residents	2231	
20. Interest accrued on loans to private sector	2233	2234
21. Royalty and licensing services	4235	4236
22. Franchise and similar services	4237	4238
23. Production and import taxes	4239	4240
24. Subsidies	4241	4242
25. Interest accrued on deposits (gold) on the Central Bank	4221	4222
26. Interest accrued on deposits (gold) on the SOFAZ	4223	4224
GROUP D CURRENT TRANSFERS		
1. Membership fee to international organizations	2301	2302
2. Non-repayable humanitarian aid from abroad	2303	
3. Non-repayable humanitarian aid transferred abroad		2304
4. Humanitarian goods	2305	2306
5. Intergovernmental grants	2307	2308
6. Grants received from IMF's subsidy account	2309	
7. Funds transferred from accounts of resident individuals to those of individuals abroad		2310
8. Proceeds to accounts of resident individuals from accounts of individuals abroad	2311	
9. Funds transferred from accounts of resident individuals to accounts of legal entities abroad		2312

10. Proceeds to accounts of resident individuals from accounts of legal entities abroad	2313	
11. Cash withdrawals from accounts of resident individuals to take abroad		2314
12. Credit of cash foreign currency to accounts of resident individuals they brought from abroad	2315	
13. Funds transferred to accounts of individuals abroad from accounts of non-resident individuals		2316
14. Funds transferred from accounts of individuals abroad to accounts of non-resident individuals	2317	
15. Funds transferred to accounts of legal entities abroad from accounts of non-resident individuals		2318
16. Funds transferred to accounts of non-resident individuals from accounts of legal entities abroad	2319	
17. Crediting of cash currency they brought from abroad to accounts of non-resident individuals	2321	
18. Cash withdrawals from n/resident individuals' accounts to take abroad		2320
19. Plastic card transfers and proceeds of resident individuals	2323	2322
20. Plastic card transfers and proceeds of non-resident individuals	2325	2324
21. Other transfers (fines, accruals etc.)	2327	2326
22. Grants received and issued by non-state owned organizations	2329	2328
GROUP E CAPITAL TRANSFERS		
1. Cancellation (forgiveness) of accounts payable	2401	2402
2. Debt cancellation	2403	2404
3. Buying-selling non-monetary assets (land, its riches etc.)	2405	2406
GROUP F DIRECT INVESTMENTS		
1. Share capital investments directed abroad		2502
2. Share capital investments directed abroad (oil-gas sector)		2504
3. Repatriation of share capital invested to foreign economy	2501	
4. Repatriation of share capital invested to foreign economy (oil-gas sector)	2503	
5. Re-investment of return on share capital invested to foreign economy		2506
6. Other capital investment directed abroad		2508
7. Other capital investment directed abroad (oil-gas sector)		2510
8. Repatriation of other capital invested abroad	2505	
9. Repatriation of other capital invested abroad (oil-gas sector)	2507	
10. Intercompany loans directed to foreign economy		2512
11. Repayment of intercompany loans directed to foreign economy	2509	
12. Intercompany loans directed to foreign economy (oil-gas sector)		2514
13. Repayment of intercompany loans directed at foreign economy (oil-gas sector)	2511	
14. Intercompany loans directed at foreign economy		4512

15. Repayment of intercompany loans directed at foreign economy	4509	
16. Intercompany loans directed at foreign economy (oil-gas sector)		4514
17. Repayment of intercompany loans directed at foreign economy (oil-gas sector)	4511	
18. Share capital investment to Azerbaijani economy from abroad	2513	
19. Share capital investment to Azerbaijani economy from abroad (oil-gas sector)	2515	
20. Repatriation of share capital invested to the Azerbaijani economy		2516
21. Repatriation of share capital invested to the Azerbaijani economy (oil-gas sector)		2518
22. Re-investment of return on share capital invested to Azerbaijani economy	2517	
23. Other capital investment to Azerbaijani economy from abroad	2519	
24. Other capital investment to Azerbaijani economy from abroad (oil-gas sector)	2521	
25. Repatriation of other capital invested to Azerbaijani economy		2520
26. Repatriation of other capital invested to Azerbaijani economy (oil-gas sector)		2522
27. Intercompany loans attracted to Azerbaijani economy from abroad	2523	
28. Intercompany loans attracted to Azerbaijani economy from abroad (oil-gas sector)	2525	
29. Repayment of intercompany loans attracted to Azerbaijani economy from abroad		2524
30. Repayment of intercompany loans attracted to Azerbaijani economy from abroad (oil-gas sector)		2526
31. Share capital investment by non-residents to entities to be privatized	2527	
32. Repatriation of share capital investment by non-residents to entities to be privatized		2528
33. Intercompany loans attracted to Azerbaijani economy from abroad	4523	
34. Intercompany loans attracted to Azerbaijani economy from abroad (oil-gas sector)	4525	
35. Repayment of intercompany loans attracted to Azerbaijani economy from abroad		4524
36. Repayment of intercompany loans attracted to Azerbaijani economy from abroad (oil-gas sector)		4526
37. Share capital investment by non-residents to entities to be privatized	4527	
38. Repatriation of share capital investment by non-residents to entities to be privatized		4528
GROUP G QRUPU SECURITIES		
1. Buying abroad securities (shares) of monetary regulatory authorities warranting participation in capital		2602
2. Putting back securities (shares) of monetary regulatory authorities warranting participation in capital bought abroad	2601	

3. Buying abroad securities (shares) of public authorities warranting participation in capital		2604
4. Putting back securities (shares) of public authorities warranting participation in capital bought abroad	2603	
5. Buying abroad securities (shares) of non-resident banks warranting participation in capital		2606
6. Putting back securities (shares) of non-resident banks warranting participation in capital bought abroad	2605	
7. Buying abroad securities (shares) of non-state owned entities warranting participation in capital		2608
8. Putting back securities (shares) of non-state owned entities warranting participation in capital bought abroad	2607	
9. Central Bank's buying debt securities (bonds and notes) from abroad (long-term)		3610
10. Buying monetary regulatory authorities' debt securities (bonds and notes) from abroad (long-term)		2610
11. Central Bank's putting back debt securities (bonds and notes) (long-term) bought abroad	3609	
12. Putting back monetary regulatory authorities' debt securities (bonds and notes) bought abroad (long-term)	2609	
13. Central Bank's buying debt securities (bonds and notes) from abroad (short-term)		3612
14. Buying monetary regulatory authorities' debt securities (bonds and notes) from abroad (short-term)		2612
15. Central Bank's putting back debt securities (bonds and notes) (short-term) bought abroad	3611	
16. Putting back monetary regulatory authorities' debt securities (bonds and notes) bought abroad (short-term)	2611	
17. Buying public authorities' debt securities (bonds and notes) from abroad (long-term)		2614
18. Putting back public authorities' debt securities (bonds and notes) bought abroad (long-term)	2613	
19. Buying public authorities' debt securities (bonds and notes) from abroad (short-term)		2616
20. Putting back public authorities' debt securities (bonds and notes) bought abroad (short-term)	2615	
21. Buying abroad n/resident banks' debt securities (bonds and notes) (long-term)		2618
22. Putting back n/resident banks' debt securities (bonds and notes) (long-term) bought abroad	2617	
23. Buying abroad n/resident banks' debt securities (bonds and notes) (short-term)		2620
24. Putting back n/resident banks' debt securities (bonds and notes) (short-term) bought abroad	2619	
25. Buying abroad non-state owned entities' debt securities (bonds and notes) (long-term)		2622
26. Putting back non-state owned entities' debt securities (bonds and notes) (long-term) bought abroad	2621	

27. Buying abroad non-state owned entities' debt securities (bonds and notes) (short-term)		2624
28. Putting back non-state owned entities' debt securities (bonds and notes) (short-term) bought abroad	2623	
29. Selling abroad public authorities' securities (shares) warranting participation in capital	2627	
30. Putting back public authorities' securities (shares) warranting participation in capital sold abroad		2628
31. Selling abroad resident banks' securities (shares) warranting participation in capital	2629	
32. Putting back resident banks' securities (shares) warranting participation in capital sold abroad		2630
33. Selling abroad non-state owned entities' securities (shares) warranting participation in capital	2631	
34. Putting back non-state owned entities' securities (shares) warranting participation in capital sold abroad		2632
35. Selling abroad public authorities' securities (shares) warranting participation in capital	2637	
36. Putting back public authorities' securities (shares) warranting participation in capital sold abroad		2638
37. Selling abroad public authorities' debt securities (bonds and notes) (short-term)	2639	
38. Putting back public authorities' debt securities (bonds and notes) sold abroad (short-term)		2640
39. Selling abroad resident banks' debt securities (bonds and notes) (long-term)	2641	
40. Putting back resident banks' debt securities (bonds and notes) sold abroad (long-term)		2642
41. Selling abroad resident banks' debt securities (bonds and notes) (short-term)	2643	
42. Putting back resident banks' debt securities (bonds and notes) sold abroad (short-term)		2644
43. Selling abroad non-state owned entities' debt securities (bonds and notes) (long-term)	2645	
44. Putting back non-state owned organizations' debt securities (bonds and notes) sold abroad (long-term)		2646
45. Selling abroad non-state owned entities' debt securities (bonds and notes) (short-term)	2647	
46. Putting back non-state owned organizations' debt securities (bonds and notes) sold abroad (short-term)		2648
GROUP H OIL BONUS		
1. Oil bonus	2701	2702
GROUP I OTHER INVESTMENTS		
1. Long-term trade – commercial loans and advances issued by public authorities to n/residents		2802

2. Repayment of long-term trade – commercial loans and advances issued by public authorities to n/residents	2801	
3. Short-term trade – commercial loans and advances issued by public authorities to n/residents		2804
4. Repayment of short-term trade – commercial loans and advances issued by public authorities to n/residents	2803	
5. Long-term trade – commercial loans and advances issued by non-state owned organizations to n/residents		2806
6. Repayment of long-term trade – commercial loans and advances issued by non-state owned organizations to n/residents	2805	
7. Short-term trade – commercial loans and advances issued by non-state owned organizations to n/residents		2808
8. Repayment of short-term trade – commercial loans and advances issued by non-state owned organizations to n/residents	2807	
9. Long-term credits and loans issued by Central Bank to non-residents		2810
10. Repayment of long-term credits and loans issued by Central Bank to non-residents	2809	
11. Short-term credits and loans issued by Central Bank to non-residents		2812
12. Repayment of short-term credits and loans issued by Central Bank to non-residents	2811	
13. Long-term credits and loans issued by public authorities to n/residents		2814
14. Repayment of long-term credits and loans issued by public authorities to n/residents	2813	
15. Short-term credits and loans issued by public authorities to n/residents		2816
16. Repayment of short-term credits and loans issued by public authorities to n/residents	2815	
17. Long-term credits and loans issued by resident banks to n/residents		2818
18. Repayment of long-term credits and loans issued by resident banks to n/residents	2817	
19. Short-term credits and loans issued by resident banks to n/residents		2820
20. Repayment of short-term credits and loans issued by resident banks to n/residents	2819	
21. Long-term credits and loans issued by non-bank credit institutions, including credit unions to n/residents		4818
22. Repayment of long-term credits and loans issued by non-bank credit institutions, including credit unions to n/residents	4817	
23. Short-term credits and loans issued by non-bank credit institutions, including credit unions to n/residents		4820
24. Repayment of short-term credits and loans issued by non-bank credit institutions, including credit unions to n/residents	4819	
25. Long-term credits and loans issued by the oil-gas sector to n/residents		2822
26. Repayment of long-term credits and loans issued by the oil-gas sector to n/residents	2821	
27. Short-term credits and loans issued by the oil-gas sector to n/residents		2824
28. Repayment of short-term credits and loans issued by the oil-gas sector to n/residents	2823	
29. Long-term credits and loans issued by non-state owned organizations to n/residents		2826

30. Repayment of long-term credits and loans issued by non-state owned organizations to n/residents	2825	
31. Short-term credits and loans issued by non-state owned organizations to n/residents		2828
32. Repayment of short-term credits and loans issued by non-state owned organizations to n/residents	2827	
33. Long-term deposits placed by the Central Bank with n/residents		3830
34. Payment of long-term deposits placed by the Central Bank with n/residents	3829	
35. Short-term deposits placed by the Central Bank with n/residents		3832
36. Payment of short-term deposits placed by the Central Bank with n/residents	3831	
37. Long-term deposits placed by public authorities with n/residents		2834
38. Payment of long-term deposits placed by public authorities with n/residents	2833	
39. Short-term deposits placed by public authorities with n/residents		2836
40. Payment of short-term deposits placed by public authorities with n/residents	2835	
41. Long-term deposits of resident banks placed with n/residents		2838
42. Payment of long-term deposits of resident banks placed with n/residents	2837	
43. Short-term deposits of resident banks placed with n/residents		2840
44. Payment of short-term deposits of resident banks placed with n/residents	2839	
45. Long-term deposits of non-bank credit institutions, including credit unions placed with n/residents		4838
46. Reimbursement of long-term deposits of non-bank credit institutions, including credit unions placed with n/residents	4837	
47. Short-term deposits of non-bank credit institutions, including credit unions placed with n/residents		4840
48. Reimbursement of short-term deposits of non-bank credit institutions, including credit unions placed with n/residents	4839	
49. Long-term deposits placed by oil-gas sector with n/residents		2842
50. Reimbursement of long-term deposits placed by oil-gas sector with n/residents	2841	
51. Short-term deposits placed by oil-gas sector with n/residents		2844
52. Reimbursement of short-term deposits placed by oil-gas sector with n/residents	2843	
53. Long-term deposits placed by non-state owned organizations with n/residents		2846
54. Reimbursement of long-term deposits placed by non-state owned organizations with n/residents	2845	
55. Short-term deposits placed by non-state owned organizations with n/residents		2848
56. Reimbursement of short-term deposits placed by non-state owned organizations with n/residents	2847	
57. Funds transferred to branches and representative offices of Azerbaijani residents in foreign countries		2850

58. Proceeds from branches and representative offices of Azerbaijani residents in foreign countries	2849	
59. Long-term trade-commercial loans and advances attracted by public authorities from n/residents	2851	
60. Repayment of long-term trade-commercial loans and advances attracted by public authorities from n/residents		2852
61. Short-term trade-commercial loans and advances attracted by public authorities from n/residents	2853	
62. Repayment of short-term trade-commercial loans and advances attracted by public authorities from n/residents		2854
63. Long-term trade-commercial loans and advances attracted by public authorities from n/residents	2855	
64. Repayment of long-term trade-commercial loans and advances attracted by public authorities from n/residents		2856
65. Short-term trade-commercial loans and advances attracted by non-state owned organizations from n/residents	2857	
66. Repayment of short-term trade-commercial loans and advances attracted by non-state owned organizations from n/residents		2858
67. Credits and loans the Central Bank attracted from the IMF	2859	
68. Repayment of credits and loans the Central Bank attracted from the IMF		2860
69. Long-term credits and loans the Central Bank attracted from n/residents	2861	
70. Repayment of long-term credits and loans the Central Bank attracted from n/residents		2862
71. Long-term credits and loans attracted by public authorities from n/residents (H)	2865	
72. Repayment of long-term credits and loans attracted by public authorities from n/residents (H)		2866
73. Long-term credits and loans attracted by public authorities from n/residents (HÖ)	2867	
74. Repayment of long-term credits and loans attracted by public authorities from n/residents (HÖ)		2868
75. Short-term credits and loans attracted by public authorities from n/residents (H)	2869	
76. Repayment of short-term credits and loans attracted by public authorities from n/residents (H)		2870
77. Short-term credits and loans attracted by public authorities from n/residents (HÖ)	2871	
78. Repayment of short-term credits and loans attracted by public authorities from n/residents (HÖ)		2872
79. Long-term credits and loans attracted by public authorities from n/residents (HZ)	4871	
80. Repayment of long-term credits and loans attracted by public authorities from n/residents (HZ)		4872
81. Short-term credits and loans attracted by public authorities from n/residents (HZ)	4873	
82. Repayment of short-term credits and loans attracted by public authorities from n/residents (HZ)		4874
83. Long-term credits and loans attracted by resident banks from n/residents	2873	

84. Repayment of long-term credits and loans attracted by resident banks from n/residents		2874
85. Short-term credits and loans attracted by resident banks from n/residents	2875	
86. Repayment of short-term credits and loans attracted by resident banks from n/residents		2876
87. Long-term credits and loans attracted by non-bank credit institutions, including credit unions from n/residents	3873	
88. Repayment of long-term credits and loans attracted by non-bank credit institutions, including credit unions from n/residents		3874
89. Short-term credits and loans attracted by non-bank credit institutions, including credit unions from n/residents	4875	
90. Repayment of short-term credits and loans attracted by non-bank credit institutions, including credit unions from n/residents		4876
91. Long-term credits and loans attracted by oil-gas sector from n/residents	2877	
92. Long-term credits and loans attracted by oil-gas sector from n/residents (SOCAR)	2879	
93. Repayment of long-term credits and loans attracted by oil-gas sector from n/residents		2878
94. Repayment of long-term credits and loans attracted by oil-gas sector from n/residents (SOCAR)		2880
95. Repayment of long-term credits and loans attracted by oil-gas sector from n/residents (BTC)		2882
96. Short-term credits and loans attracted by oil-gas sector from n/residents	2881	
97. Short-term credits and loans attracted by oil-gas sector from n/residents (SOCAR)	2883	
98. Repayment of short-term credits and loans attracted by oil-gas sector from n/residents		2884
99. Repayment of short-term credits and loans attracted by oil-gas sector from n/residents (SOCAR)		2886
100. Long-term credits and loans attracted by non-state owned organizations from n/residents	2885	
101. Repayment of long-term credits and loans attracted by non-state owned organizations from n/residents		2888
102. Short-term credits and loans attracted by non-state owned organizations from n/residents	2887	
103. Repayment of short-term credits and loans attracted by non-state owned organizations from n/residents		2890
104. Long-term deposits attracted by the Central Bank from n/residents	2889	
105. Reimbursement of long-term deposits placed by the Central Bank with n/residents		2892
106. Short-term deposits attracted by the Central Bank from n/residents	2891	
107. Payment of short-term deposits attracted by the Central Bank from non-residents		2894
108. Long-term deposits attracted by resident banks from non-residents	2897	
109. Payment of long-term deposits attracted by resident banks from non-residents		2900
110. Short-term deposits attracted by resident banks from non-residents	2899	

<i>111. Payment of short-term deposits attracted by resident banks from non-residents</i>		2902
<i>112. Proceeds transferred to accounts of non-resident legal entities' branches and representative offices in Azerbaijan</i>	2909	
<i>113. Funds transferred abroad from accounts of non-resident legal entities' branches and representative offices in Azerbaijan</i>		2912
<i>114. Proceeds transferred to accounts of non-resident legal entities' branches and representative offices in Azerbaijan (oil-gas sector)</i>	2911	
<i>115. Funds transferred abroad from accounts of non-resident legal entities' branches and representative offices in Azerbaijan (oil-gas sector)</i>		2914
<i>116. Proceeds to the Central Bank from SDR allocations</i>	2913	
<i>117. Payment of proceeds to the Central Bank from SDR allocations</i>		2916
<i>118. Increase in Central Bank's reserve assets</i>		2918
<i>119. Decrease in Central Bank's reserve assets</i>	2915	
<i>120. Increase in SOFAZ's reserve assets</i>		2920
<i>121. Decrease in SOFAZ's reserve assets</i>	2917	
<i>122. Increase in government deposits</i>		2922
<i>123. Decrease in government deposits</i>	2919	

*Annex №5 to Regulations
on compilation and submission of reports on
financial operations of residents of the
Republic of Azerbaijan with
non-residents and neutral operations*

CLASSIFICATION OF NEUTRAL OPERATIONS

	TYPES OF OPERATIONS	(CREDIT)	(DEBIT)
	1	2	3
NEUTRAL OPERATIONS			
1	<i>Proceeds of transit funds to correspondent accounts (settlements between 2 residents)</i>	5001	
2	<i>Transfers of transit funds to correspondent accounts (settlements between 2 residents)</i>		5002
3	<i>Flow of funds (proceeds) between n/residents via the banking system of the Republic of Azerbaijan</i>	5003	
4	<i>Flow of funds (transfers) between n/residents via the banking system of the Republic of Azerbaijan</i>		5004
5	<i>Buying of foreign currency by banks</i>	5005	
6	<i>Selling of foreign currency by banks</i>		5006