

Annex to Bank of Russia Instruction No. 181-I, dated 16 August 2017

'On the Procedure for Residents and Non-Residents to Submit Documents and Information Confirming Foreign Exchange Transactions to Authorised Banks, on Single Accounting and Reporting Forms Related to Foreign Exchange Transactions, and the Procedure and Timeframes for Their Submission'

VO Codes

VO Code		
Group	Subcode	Name and description of transaction
01		FX transactions by Residents in the non-cash form
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
02		FX transactions by Non-Residents in the non-cash form
02	010	Purchases by Non-Residents, of Russian Roubles for foreign currencies
02	020	Selling by Non-Residents, of Russian Roubles for foreign currencies
10		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
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 settlements described in Group 22 of this list
10	800	Settlements by Residents in favor 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
11		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
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 settlements described in Group 23 of this list
11	900	Settlements by Non-Residents in favor 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

12		Settlements between Residents and Non-Residents for goods sold without being imported to the Russian Federation
12	050	Settlements by Non-Residents in favor 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 favor 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 favor 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 favor 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
13		Settlements between Residents and Non-Residents for sales of goods in the Russian Federation
13	010	Settlements by Non-Residents in favor 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 favor of Non-Residents, for goods being sold in the Russian Federation, except for settlements described under VO Codes 23110, 23210, 23300
13	800	Settlements by Residents in favor 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 favor 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
20		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, as well as under rent contracts for movable and/or immovable property except for financial rent (leasing) contracts
20	100	Settlements by a Non-Resident as a prepayment for the work, services, information and results of intellectual activities, in particular, the exclusive rights thereto, as performed, rendered, provided or provided by a Resident, including the performance of the above obligations under a commission agreement (agency agreement, trust agreement), as well as settlements related to a remuneration paid in advance to a Resident trust manager under a trust management agreement, to a Resident broker under a broker agreement, to a Resident clearing institution under a clearing agreement (advance payment), except for Code 20400 settlements referred to in Group 22 hereof
20	200	Settlements by a Non-Resident for the work, services, information and results of intellectual activities, in particular, the exclusive rights thereto, as performed, rendered, or provided by a Resident, including the performance of the above obligations under a commission agreement (agency agreement, trust agreement), as well as settlements related to a remuneration paid in advance to a Resident trust manager under a trust management agreement, to a Resident broker under a broker agreement, to a Resident clearing institution under a clearing agreement (advance payment), except for Code 20400 settlements referred to in Group 22 hereof
20	300	Settlements by Non-Residents in favor of Residents under rent contracts for movable and/or immovable property except for financial rent (leasing) contracts
20	400	Settlements by Non-Resident consignors (commission principals, principals) in favor of Resident commission agents (consignees, attorneys) in connection with payments for purchases from the third parties, of goods, works, services, information, and results of intellectual activity including exclusive rights thereto, for the benefit of Non-Residents, in conformity with commission contracts (agency contracts), except for settlements described under Group 58 of this list
20	500	Payments of Resident commission agents (consignees, assignors) in favor of Non-Resident consignors (commission principals, principals) for providing services by the Resident of selling products, works, services, information and 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 of this list

VO Code		
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 goods, works, services, information and the results of intellectual activity, including exclusive rights thereto, except for settlements in Group 22 and 58 of this list
21		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, as well as under rent contracts for movable and/or immovable property except for financial rent (leasing) contracts
21	100	Settlements by a Resident as a prepayment for the work, services, information and results of intellectual activities, in particular, the exclusive rights thereto, as performed, rendered, or provided by a Resident, including the performance of the above obligations under a commission agreement (agency agreement, trust agreement), as well as settlements related to a remuneration paid in advance to a Resident trust manager under a trust management agreement, to a Resident broker under a broker agreement, to a Resident clearing institution under a clearing agreement (advance payment), except for Code 21400 settlements referred to in Group 23 hereof
21	200	Settlements by a Resident for the work, services, information and results of intellectual activities, in particular, the exclusive rights thereto, as performed, rendered, or provided by a Non-Resident, including the performance of the above obligations under a commission agreement (agency agreement, trust agreement), as well as settlements related to a remuneration paid in advance to a Non-Resident trust manager under a trust management agreement, to a Non-Resident broker under a broker agreement, to a Non-Resident clearing institution under a clearing agreement (advance payment), except for Code 21400 settlements referred to in Group 23 hereof
21	300	Settlements by a Resident in favor of a Non-Resident under a movable and/ or immovable property lease agreement, except for settlements under a finance lease (leasing) agreement
21	400	Settlements by Resident consignors (commission principals, principals) in favor of Non-Resident commission agents (consignees, attorneys) in connection with payments for purchases from the third parties, of goods, works, services, information, and results of intellectual activity including exclusive rights thereto, for the benefit of Residents, in conformity with commission contracts (agency contracts), except for settlements described under Group 58 of this list
21	500	Settlements by Non-Resident commission agents or warrantors in favor of Resident consignors (principals, warrantors) 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 favor 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
22		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
22	100	Settlements by a Non-Resident, including a Non-Resident committent (principal, trustor) in the form of prepayment to a Resident, including a Resident commission agent (agent, trustee), for the goods exported from the territory of the Russian Federation, work performed, services rendered, information and results of intellectual activities, in particular, the exclusive rights thereto, provided (advance payment), except for Codes 20100 and 22110 settlements

VO Code		
22	110	Settlements by Non-Residents in the form of down payment 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 4.1.2 of the Bank of Russia's Regulation No.138-I (advance payment)
22	200	Settlements by a Non-Resident, including a Non-Resident committent (principal, trustor) under a deferral of payment granted by a Resident, including a Resident commission agent (agent, trustee) for the goods exported from the territory of the Russian Federation, work performed, services rendered, information and results of intellectual activities, in particular, the exclusive rights thereto, provided (deferred payment), except for Codes 20200 and 22210 settlements
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 4.1.2 of the Bank of Russia's Regulation No.138-I (deferred payment)
22	300	Settlements by Non-Residents in favor of Residents under financial rental contracts (leasing)
22	800	Settlements by Residents in favor of Non-Residents, relating to the return of superfluous funds received under arrangements (contracts) of the mixed type
23		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
23	100	Settlements by a Resident, including a Resident committent (principal, trustor) in the form of prepayment to a Non-Resident, including a Non-Resident commission agent (agent, trustee), for the goods imported to the territory of the Russian Federation, work performed, services rendered, information and results of intellectual activities, in particular, exclusive rights thereto, provided (advance payment), except for Codes 21100 and 23110 settlements
23	110	Payments of Resident by way of prepayment 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 subclause 4.1.2 of clause 4.1 hereof (prepayment)
23	200	Settlements by a Resident, including a Resident committent (principal, trustor) under a deferral of payment granted by a Non-Resident, including a Non-Resident commission agent (agent, trustee) for the goods exported from the territory of the Russian Federation, work performed, services rendered, information and results of intellectual activities, in particular, the exclusive rights thereto, provided (deferred payment), except for Codes 21200 and 23210 settlements
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 4.1.2 of clause 4.1 hereof (deferred payment)
23	300	Settlements by Residents in favor of Non-Residents under financial rent (leasing)
23	900	Settlements by Non-Residents in favor of Residents, relating to the return of superfluous funds received under arrangements (contracts) of the mixed type
30		Settlements between Residents and Non-Residents relating to the purchases of immovable property (real estate) except for payments for aircraft, sea and inland navigation ships and space equipment
30	010	Settlements by Non-Residents in favor 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
30	020	Payments by Residents in favor 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

VO Code		
30	030	Settlements by Non-Residents in favor 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 favor 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
30	900	Settlements by Non-Residents in favor 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
32		Settlements between Residents and Non-Residents under contracts for assignment or novation of debts, executed between Residents and Non-Residents
32	010	Settlements by Non-Residents in favor of Residents, for claims assigned by Residents to Non-Residents under claim assignment contracts
32	015	Settlements by Resident in favor of Non-Resident for claims assigned to the Resident by Non-Residents under claim assignment contracts
32	020	Settlements by Non-Residents in favor of Residents, for debts novated by Non-Residents to Residents under debt novation contracts
32	025	Settlements by Resident in favor of Non-Resident, for debts novated by Resident to Non-Resident under debt novation contracts
35		Settlements between Residents and Non-Residents under other foreign trade transactions not described explicitly in Groups 10 – 23 of this list
35	030	Settlements by Non-Residents in favor of Residents under other foreign trade transactions not described explicitly in Groups 10 – 23 of this list
35	040	Settlements by Residents in favor of Non-Residents under other foreign trade transactions not described explicitly in Groups 10 – 23 of this list
40		Settlements relating to the supplies by Residents (except for Resident licensed banks) of monetary funds to Non-Residents under loan contracts
40	030	Settlements by Residents in favor of Non-Residents, relating to the supplies of monetary funds under loan contracts
40	900	Settlements by Non-Residents in favor of Residents, relating to the return of superfluous monetary funds received, in connection with loans granted by Residents to Non-Residents under loan contracts
41		Settlements relating to the supplies by Non-Residents of monetary funds to Residents (except for Resident licensed banks), under credit arrangements and loan contracts
41	030	Settlements by Non-Residents in favor of Residents, relating to the supplies of monetary funds under credit agreements or loan contracts
41	800	Settlements by Residents in favor 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
42		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
42	015	Settlements by Residents in favor of Non-Residents under repayment of principal under credit or loan agreements
42	035	Interest payments of Residents in favor of Non-Residents under credit or loan agreements
42	050	Other settlements by Residents in favor of Non-Residents related to fees (commissions) and other payments under credit or loan agreements
42	900	Settlements by Non-Residents in favor 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 favor of Residents, relating to the return of superfluous amounts of interest under credit arrangements or loan contracts
43		Settlements relating to the execution by Non-Residents, of obligations on loans attracted in the monetary form under loan contracts
43	015	Settlements by Non-Residents in favor of Residents, relating to the return of principal amounts under loan contracts

VO Code		
43	035	Settlements by Non-Residents in favor of Residents, relating to paying off interest under loan contracts
43	050	Other settlements by Non-Residents in favor of Residents, relating to payments of premiums (fees) and other monetary funds under loans attracted
43	800	Settlements by Residents in favor of Non-Residents when making return of excessive funds received in principal repayment under loan agreement
43	850	Settlements by Residents in favor of Non-Residents when making return of excessive funds received in interest payments under loan agreement
50		Settlements relating to capital investments
50	100	Payments of Residents in favor Non-Residents 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	Settlements of Residents to Non-Residents related of dividend (revenue) on capital investment
50	200	Settlements by Non-Residents in favor 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 favor of Residents, relating to paying off dividends (income) from capital investments
50	800	Settlements by a Resident in favor of a Non-Resident related to a return of funds received in excess or erroneously under the operations related to the payment by the Non-Resident of a share, deposit, stake in the property (authorized or joint-stock capital, unit fund of a cooperative) of a legal entity, as well as a contribution under a partnership agreement with investments in the form of capital expenditures, as well as under the liquidation of a Resident legal entity
50	900	Settlements by a Non-Resident in favor of a Resident related to a return of funds received in excess or erroneously under the operations related to the payment by the Resident of a share, deposit, stake in the property (authorized or joint-stock capital, unit fund of a cooperative) of a legal entity, as well as a contribution under a partnership agreement with investments in the form of capital expenditures, as well as under the liquidation of a Resident legal entity
51		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
51	210	Settlements by Non-Residents in favor of Residents, relating to purchases of Residents' bonds, debentures, shares and other equity securities
51	215	Settlements by Non-Residents in favor of Residents, relating to purchases of Non-Residents' bonds, debentures, shares and other equity securities
51	230	Settlements by Non-Residents in favor of Residents, relating to purchases of shares in investment funds founded by Residents
51	235	Settlements by Non-Residents in favor of Residents, relating to purchases of shares in investment funds founded by Non-Residents
51	250	Settlements by Non-Residents in favor 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 favor 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
52		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
52	210	Payments of Resident in favor of Non-Resident, relating to purchases of Residents' bonds, debentures, shares and other equity securities
52	215	Payments of Resident in favor of Non-Resident, relating to purchases of Non-Residents' bonds, debentures, shares and other equity securities
52	230	Payments of Resident in favor of Non-Resident, relating to purchases of units in investment funds founded by Non-Residents
52	235	Payments of Resident in favor of Non-Resident, relating to purchases of units in investment funds founded by Residents
52	250	Payments by Resident in favor of Resident, relating to purchases of promissory notes, bills of exchange and other non-equity securities issued by Residents

VO Code		
52	255	Payments by Resident in favor 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 favor 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
55		Settlements relating to fulfilment by Residents and Non-Residents of obligations under securities, except for settlements described under Group 58 of this list
55	210	Payments of Resident in favor of Non-Resident in fulfilling obligations on bonds, debentures and other equity securities
55	230	Payments of Resident in favor of Non-Resident in payment of income on investment fund units
55	250	Payments of Resident in favor 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 favor of Residents where Non-Residents fulfil obligations under bonds, debentures and other equity securities
55	330	Settlements by Non-Residents in favor of Residents, relating to paying off income on shares in investment funds
55	350	Settlements by Non-Residents in favor of Residents where Non-Residents fulfil obligations under promissory notes, bills of exchange other non-equity securities
55	800	Payments of Residents in favor of Non-Residents 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 favor 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
56		Settlements between Residents and Non-Residents, relating to transactions in derivative financial instruments and other futures transactions
56	010	Settlements by Non-Residents in favor of Residents, relating to transactions in futures and derivative financial instruments (premiums, 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 favor of Non-Resident, relating to transactions in futures and derivative financial instruments (premiums, 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
57		Settlements under asset trust management contracts
57	010	Settlements by a Resident-trustor in favor of a Resident-trustee in a foreign currency, including the trustee's remuneration
57	015	Settlements by Resident trustees, in favor of Resident trustors in foreign currency
57	020	Settlements by a Resident-trustor in favor of a Resident-trustee, except for the Resident-trustee's remuneration
57	025	Settlements by a Resident-trustee in favor of a Non-Resident-trustor, except for Code 57800 settlements
57	030	Settlements by a Resident-trustor in favor of a Non-Resident-trustee, except for the Non-Resident-trustee's remuneration
57	035	Settlements by a Non-Resident-trustee in favor of a Resident-trustor, except for Code 57900 settlements
57	800	Settlements by Residents in favor of Non-Residents relating to return of excessive funds transferred under contracts on trust management of property
57	900	Settlements by Non-Residents in favor of Residents, relating to the return to Residents of superfluous monetary funds transferred under asset trust management contracts
58		Settlements under brokerage service contracts, except for settlements described under Groups 51 – 55 of this list
58	010	Settlements by Residents in favor of Non-Resident brokers under brokerage service contracts, including payments of Non-Resident brokers' fees and remunerations
58	015	Settlements by Non-Resident brokers in favor of Residents under brokerage service contracts, except for settlements described under VO Code 58900

VO Code		
58	020	Settlements by Non-Resident in favor of Resident brokers under brokerage service contracts, payments of Resident brokers' fees and remunerations
58	025	Settlements by Resident brokers in favor of Non-Residents under brokerage service contracts, except for settlements described under VO Code 58800
58	030	Settlements between Residents in foreign currency under brokerage service contracts, including payments of brokers' fees and commissions
58	800	Settlements by Residents, relating to the return to Non-Residents, of monetary funds excessively transferred under brokerage service contracts
58	900	Settlements by Non-Residents, relating to the return to Residents, of monetary funds excessively transferred under brokerage service contracts
60		Fund transfers by Non-Residents, cash withdrawals (credits) in Russian Roubles on Non-Residents' Russian Rouble accounts
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
60	076	Fund transfers in Russian Roubles from a Non-Resident's Russian Rouble bank account (deposit account) maintained with a Non-Resident bank, to a Russian Rouble bank account maintained in the name of the same Non-Resident with a licensed 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 maintained 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	085	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 a Non-Resident bank
60	086	Fund transfers in Russian Roubles from a Non-Resident's bank account (deposit account) maintained with a Non-Resident bank, to a Russian Rouble bank account maintained with a licensed bank in the name of another Non-Resident
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
60	200	Withdrawals of Russian Roubles from a Non-Resident's Russian Rouble bank account maintained with a licensed bank, where the withdrawal is made with the use of a bank card
61		Settlements and fund transfers by Residents, cash withdrawals (credits) by Residents in foreign currencies
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
61	100	Transfer of foreign currency from a Resident's transit currency account to another transit currency account or to the settlement account of the same Resident in foreign currency

VO Code		
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 VO Codes 57010, 58030 61162
61	130	Fund transfers in foreign currency from a Resident's foreign currency current account maintained with a licensed bank to the same Resident's foreign currency account with the same licensed bank; from a Resident's foreign currency account maintained with a licensed bank, to the same Resident's foreign currency current account maintained with the same licensed bank
61	135	Fund transfers in foreign currency from a Resident's foreign currency current account maintained with a licensed bank to the same Resident's foreign currency account with another licensed bank; from a Resident's foreign currency account maintained with a licensed bank, to the same Resident's foreign currency current account maintained with another licensed bank
61	140	Fund transfers in foreign currency or Russian Roubles from a 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 from a Resident's account maintained with a Non-Resident bank to an account of another Resident with a licensed bank
61	150	Fund transfers in foreign currency or Russian Roubles from a Resident's current account maintained with a licensed bank to the same Resident's account with a Non-Resident bank
61	155	Fund transfers in foreign currency from a Resident's current account maintained with a licensed bank, to an account of another Resident with a Non-Resident bank
61	160	Settlements between Residents in a foreign currency related to paying or returning individual and (or) joint clearing security and/ or another collateral, including the one made to a property pool, under Federal Law No.7-FZ dated 07 February 2011 "On Clearing, Clearing Activities and Central Counterparty" (Collected Acts of the Russian Federation, 2011, No. 7, Art. 904; No. 48, Art. 6728; No. 49, Art. 7040, Art. 7061; 2012, No. 53, Art. 7607; 2013, No. 30, Art. 4084; 2014, No. 11, Art. 1098; 2015, No. 27, Art. 4001; No. 29, Art. 4357; 2016, No. 1, Art. 23, Art. 47; 2017, No. 30, Art. 4456) (the "Federal Law on Clearing")
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	164	Fund transfers in Russian Roubles from a Resident's account maintained with a Non-Resident bank, to another Resident's account maintained with a licensed bank
61	165	Fund transfers in Russian Roubles from a Resident's account maintained with a licensed bank, to an account maintained with a Non-Resident bank in the name of another Resident
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 a Resident's foreign currency account maintained with a licensed bank
70		Non-trade transactions
70	010	Settlements by Non-Residents in favor 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 favor 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 favor 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 favor of Non-Residents, of pensions, doles, benefits, and other social allowances, except for settlements described under VO Code 70125

VO Code		
70	050	Settlements relating to payments by Non-Residents in favor 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 favor of Non-Residents, of salaries, wages, and other payments earned for work or service, except for settlements described under VO Code 70125
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 favor of Residents, relating to payments of insurance cover under insurance or re-insurance contracts
70	115	Settlements by Residents in favor of Non-Residents, relating to payments of insurance cover under insurance or reinsurance contracts
70	120	Settlements by Non-Residents in favor of Residents, relating to the implementation of court verdicts
70	125	Settlements by Residents in favor of Non-Residents, relating to the implementation of court verdicts
70	200	Other settlements by Non-Residents in favor 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 favor 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 favor of Non-Residents, relating to the return of superfluous monetary funds on non-trade-related transactions
70	900	Settlements by Non-Residents in favor of Residents, relating to the return of superfluous monetary funds on non-trade-related transactions
80		Settlements between licensed banks and Non-Residents in Russian Roubles, and between licensed banks and Non-Residents in foreign currencies, except for settlements described under Groups 01, 02, 57 and 58 of this list
80	010	Settlements in Russian Roubles between Non-Residents and licensed banks under loan contracts
80	020	Withdrawals in Russian Roubles from a Non-Residents' Russian Rouble bank account in connection with the opening of letters of credit
80	021	Credits in Russian Roubles to a Non-Residents' Russian Rouble bank account 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 Groups 02, 57 and 58 of this list, and 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 or Russian Roubles from Residents' current accounts maintained with a licensed bank in connection with the opening of letters of credit in favor of Non-Residents
80	121	Credits in foreign currencies or Russian Roubles to Residents' current accounts maintained with a licensed bank, in connection with the closing of letters of credit in favor of Non-Residents
80	150	Settlements in foreign currencies between Residents and licensed banks under other transactions, except for settlements described under Groups 01, 57 58 of this list, and settlements described under VO Codes 80110, 80120, 80121

VO Code		
– 80 of this list		
99	010	Return to a Resident of funds erroneously written off/ credited, including when returning funds by correspondent banks
99	020	Return to a Non-Resident of funds erroneously written off/ credited, including when returning funds by correspondent banks
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

Sberbank (Switzerland) AG provides the following VO-list to support their clients for the declaration of their cross-border transactions according to the regulation of the Bank of Russia: Instruction No. 181-I, dated 16 August 2017, 'On the Procedure for Residents and Non-residents to Submit Documents and Information Confirming Foreign Exchange Transactions to Authorized Banks, on Single Accounting and Reporting Forms Related to Foreign Exchange Transactions, and the Procedure and Timeframes for Their Submission.

Sberbank (Switzerland) AG is neither responsible for the correctness of the VO-list, nor liable for possible damages which may occur because of its use. Furthermore, the right choice of classification is in the sole responsibility of the client.