

### Categories of residents who may perform foreign currency operations

The following categories of residents and the circumstances under which they may perform foreign currency operations with other residents are shown below:

- a) legal entities performing directly payments and receipts arising out of trade contracts and provision of external services (import and export of goods and services) on the basis of agency contracts between agent and principal or between the agent of the non-resident and the resident recipient, as well as of the respective foreign trade contracts;
- b) legal entities performing directly payments and receipts on the basis of subcontracts arising out of international economic co-operation contracts, export contracts featuring complex units and long manufacturing cycle products;
- c) individuals, legal entities and other entities – for operations arising from trade carried out in harbours, airport areas and border checkpoints similar in nature to free zones\* or from trade carried out abroad in international trains, aboard aircraft and ships;
- d) individuals, legal entities and other entities – for operations stipulated by express legal provisions;
- e) individuals – for occasional operations conducted between them;
- f) individuals, legal entities and other entities – for direct operations arising out of organising and/or providing external services such as: international passenger and merchandise transport, international tourism;
- g) individuals, legal entities and other entities – for direct operations arising out of outward processing traffic contracts based on co-operation contracts insofar as residents participating in the contracts are shown in the on-the-job training authorisation;
- h) individuals, legal entities and other entities – for operations performed abroad;
- i) legal entities and other entities – for payments made to suppliers and sub-suppliers of goods and services as regards exports of goods and services.

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\*Zones similar in nature to free zones are the areas in airports and border checkpoints, in the direction of entering the country, in the area abutting the locations where the entry visa is affixed, as well as in the direction of leaving the country, beyond the customs house.□