

JAPAN INTERNATIONAL  
COOPERATION AGENCY

Brochure on  
Transfer Procedure for Japanese ODA Loans

February 2024

# Brochure on Transfer Procedure for Japanese ODA Loans

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## Section 1. Introduction

- 1.01. Unless otherwise defined in this brochure, the capitalized words not defined herein have the same meanings as defined in the Loan Agreement and/or the General Terms and Conditions to which this brochure applies.
- 1.02. If any provision of this brochure is inconsistent with any provision of the Loan Agreement, of which this brochure constitutes an integral part, such provision of the Loan Agreement shall govern.
- 1.03. Headings of Sections herein are inserted for convenient reference only, are not part of this brochure and do not affect the construction of, or be taken into consideration in interpreting this brochure.

## Section 2. Procedure

- 2.01. This brochure is to be followed in the cases where the expenditures eligible for JICA's financing are for payments to be made to the suppliers, contractors or consultants (hereinafter collectively referred to as the "**Supplier(s)**").
- 2.02. The Borrower shall request JICA to make disbursement to a nonresident Yen account (hereinafter referred to as the "**Loan Account**"), which shall be opened, in accordance with the relevant laws and regulations of Japan, in advance with a bank in Tokyo (hereinafter referred to as the "**Paying Bank**"), as stipulated in the Loan Agreement, for a sum not exceeding the amount actually claimed by the Supplier(s). Depending on the type of currency to be paid to the Supplier(s), the Borrower shall simultaneously instruct the Paying Bank or the Agent Bank (as defined in Section 5.01. below) to transfer such amount to the account of the Supplier(s).
- 2.03. Details of the procedure for Type A and Type B, depending on the currency to be used for the actual payment to the Supplier(s), are provided in Sections 3. and Section 4. below, respectively.
- 2.04. The Borrower shall not submit more than one Request for Disbursement, whether under Section 3., Section 4. or Section 8., for the purpose of making the same payment.

Section 3. Procedure for Type A

3.01. Type A shall apply in the case where the currency used for the actual payment to the Supplier(s) is Japanese Yen or other internationally traded foreign currency acceptable to JICA.

3.02. Request for Disbursement

(1) When the Borrower receives Claims for Payment from the Supplier(s) (made substantially as per Form CFP attached hereto), the Borrower shall request JICA to make disbursement for a sum not exceeding the amount actually claimed by the Supplier(s) by sending to JICA a Request for Disbursement in accordance with the attached Form RFD(T). Each request shall be accompanied by the following documents:

- (a) Summary Sheet of Payments made substantially as per Form SSP(T/R) attached hereto;
- (b) copy of Transfer Instruction for Type A addressed to the Paying Bank, made substantially as per attached Form TI-A;
- (c) copy of Claims for Payment evidencing the amount to be paid to the Supplier(s); and
- (d) supporting documents evidencing each payment and its usage, as stipulated in the Loan Agreement.

(2) The amount stated in the Request for Disbursement shall be either in Japanese Yen or other internationally traded foreign currency acceptable to JICA.

(3) In principle, the currency stated in the Request for Disbursement shall be the same currency stated in the Claims for Payment by the Supplier(s). However, in the case where the Supplier(s) requests payment to be made in a different currency, provided that it is Japanese Yen or other internationally traded foreign currency acceptable to JICA, the amount stated in the Request for Disbursement shall be calculated at, unless previously agreed otherwise between JICA and the Borrower, the telegraphic transfer buying (TTB) rate quoted by a foreign exchange bank authorized as such by the authority in the territories of the Borrower one (1) business day prior to the date on which the Request for Disbursement is made. The amount payable to the Supplier(s) and the exchange rate used for conversion to Japanese Yen or other internationally traded foreign currency acceptable to JICA, shall be described in the Summary Sheet of Payments and submitted together with the evidence of such conversion rate.

(4) The Borrower shall send, to the Paying Bank, Transfer Instruction for Type A

accompanied by a copy of the Request for Disbursement and Claims for Payment.

- (5) The Borrower shall make the request mentioned in paragraph (1) above so that JICA can receive the necessary documents, in principle, not less than fifteen (15) business days prior to (i) the expiration date of the Disbursement Period and (ii) the date that the Borrower requests JICA to make disbursement, provided that item (ii) shall apply only in the case where such request is made.

### 3.03. Disbursement

- (1) When JICA finds the Request for Disbursement in order and in conformity with the relevant provisions of the Loan Agreement, JICA shall make disbursement in Japanese Yen, in principle, within fifteen (15) business days from the date of receipt of the Request for Disbursement by paying into the Loan Account.
- (2) In the case where the amount stated in the Request for Disbursement is in an internationally traded foreign currency acceptable to JICA other than Japanese Yen, the amount of disbursement in Japanese Yen shall be calculated at the telegraphic transfer selling (TTS) rate quoted by the Paying Bank two (2) business days before the date on which the disbursement is made.

### 3.04. Payment to the Supplier(s)

- (1) Immediately after the proceeds of the Loan disbursed by JICA has been credited to the Loan Account, the Borrower shall cause the Paying Bank to transfer the disbursed amount to the corresponding account(s) of the Supplier(s) as specified in the Claims for Payment.
- (2) At the same time, the Borrower shall cause the Paying Bank to inform the Agent Bank of the above-mentioned transfer.

## Section 4. Procedure for Type B

4.01. Type B shall apply in the case where the currency used for the actual payment to the Supplier(s) is the local currency of the Borrower's country.

### 4.02. Request for Disbursement

- (1) When the Borrower receives Claims for Payment from the Supplier(s) (made substantially as per Form CFP attached hereto), the Borrower shall request JICA to make disbursement for a sum not exceeding the amount actually claimed by

the Supplier(s) by sending to JICA a Request for Disbursement in accordance with the attached Form RFD(T). Each request shall be accompanied by the following documents:

- (a) Summary Sheet of Payments made substantially as per Form SSP(T/R) attached hereto;
  - (b) copy of Transfer Instruction for Type B addressed to the Agent Bank made substantially as per attached Form TI-B;
  - (c) copy of Claims for Payment evidencing the amount to be paid to the Supplier(s); and
  - (d) supporting documents evidencing each payment and its usage, as stipulated in the Loan Agreement.
- (2) The amount stated in the Request for Disbursement shall be either in Japanese Yen or other internationally traded foreign currency acceptable to JICA. Such amount shall be calculated at, unless previously agreed otherwise between JICA and the Borrower, the telegraphic transfer buying (TTB) rate quoted by a foreign exchange bank authorized as such by the authority in the territories of the Borrower one (1) business day prior to the date on which the Request for Disbursement is made. The amount to be paid in the local currency of the Borrower's country and the exchange rate used for conversion to Japanese Yen or other internationally traded foreign currency acceptable to JICA shall be described in the Summary Sheet of Payments and submitted together with the evidence of such conversion rate.
- (3) The Borrower shall send, to the Agent Bank, Transfer Instruction for Type B accompanied by a copy of Request for Disbursement and Claims for Payment.
- (4) The Borrower shall make the request mentioned in paragraph (1) above so that JICA can receive the necessary documents, in principle, not less than fifteen (15) business days prior to (i) the expiration date of the Disbursement Period and (ii) the date that the Borrower requests JICA to make disbursement, provided that item (ii) shall apply only in the case where such request is made.

#### 4.03. Disbursement

- (1) When JICA finds the Request for Disbursement in order and in conformity with the relevant provisions of the Loan Agreement, JICA shall make disbursement in Japanese Yen, in principle, within fifteen (15) business days from the date of receipt of the Request for Disbursement by paying into the Loan Account.

- (2) In the case where the amount stated in the Request for Disbursement is in an international traded foreign currency acceptable to JICA other than Japanese Yen, the amount of disbursement in Japanese Yen shall be calculated at the telegraphic transfer selling (TTS) rate quoted by the Paying Bank two (2) business days before the date on which the disbursement is made.

4.04. Payment to the Supplier(s)

Immediately after the proceeds of the Loan disbursed by JICA have been credited to the Loan Account, the Borrower shall cause the Paying Bank to make a cable advice to the Agent Bank. After receiving the cable advice from the Paying Bank, the Borrower shall cause the Agent Bank to immediately transfer the amount actually payable to the Supplier(s) in the local currency of the Borrower's Country, to the corresponding account(s) of the Supplier(s) as specified in the Claims for Payment.

Section 5. Banking Arrangement

5.01. The Borrower shall designate a foreign exchange bank in the territories of the Borrower (hereinafter referred to as the "**Agent Bank**"), as stipulated in the Loan Agreement, as its agent for the purposes of taking any action or entering into any arrangement or agreement, on behalf of the Borrower, required or permitted under this brochure.

5.02. Such arrangement or agreement mentioned in Section 5.01. above for Type A shall include, but not be limited to, the following:

- (1) The Borrower shall cause the Agent Bank to make necessary arrangement or agreement with the Paying Bank:
  - (a) to open a Loan Account of the Agent Bank on behalf of the Borrower with the Paying Bank; and
  - (b) immediately after the disbursement made by JICA has been credited to the Loan Account of the Agent Bank, to make the Paying Bank transfer the disbursed amount to the corresponding account(s) of the Supplier(s) pursuant to the Transfer Instruction for Type A or the Online Transfer Instruction (as defined under Section 8.03., paragraph (3) below), as applicable.
- (2) Notwithstanding the stipulation in Section 5.02., paragraph (1) above, even if the Paying Bank has not received the Transfer Instruction for Type A from the Borrower by the time JICA makes the disbursement, the Paying Bank may transfer the disbursed amount to the corresponding account of the Supplier(s)

pursuant to a copy of the Transfer Instruction for Type A which JICA has received from the Borrower.

5.03. Such arrangement or agreement mentioned in Section 5.01 above for Type B shall include, but not be limited to, the following:

(1) The Borrower shall cause the Agent Bank to make necessary arrangement with the Paying Bank:

(a) to open a Loan Account of the Agent Bank on behalf of the Borrower with the Paying Bank; and

(b) to let the Paying Bank make a cable advice to the Agent Bank of the disbursement by JICA.

(2) The Borrower shall make necessary arrangement with the Agent Bank, so that, after receiving the cable advice from the Paying Bank, the Agent Bank shall immediately credit the amount actually payable to the Supplier(s), in the local currency of the Borrower's country, to the corresponding account(s) of Supplier(s) pursuant to the Transfer Instruction for Type B issued by the Borrower or pursuant to Section 8.03., paragraph (4) in the case of disbursement through the System (as defined under Section 8.01.), as applicable.

(3) If so requested by JICA, the Borrower shall provide the information and materials reasonably necessary for JICA to confirm such arrangement.

5.04. Any action taken or arrangement or agreement entered into by the Agent Bank pursuant to the authority conferred on the Agent Bank shall be fully binding on the Borrower and shall have the same force and effect as if such action was taken or such arrangement or agreement was entered into by the Borrower.

5.05. The Borrower may revoke or modify the authority conferred on the Agent Bank if consent of JICA is obtained.

## Section 6. Foreign Exchange Risk

6.01. JICA shall not be liable for any risks incurred by the Borrower and/or the Supplier(s) at the time of exchange owing to any difference between payment claims from the Supplier(s) to the Borrower and the actual payments to the Supplier(s).

Section 7. Exemption of JICA's obligation

7.01. In the case where each of the following cases occurs at the time of making each disbursement, JICA is not obligated to make any disbursement to the Borrower.

(a) JICA reasonably determines that fulfillment of the disbursement under the Loan Agreement would be difficult due to any event that is beyond the control of JICA, including, but not limited to, (i) a system malfunction, (ii) the imposition of economic sanctions, or (iii) the occurrence of any force majeure event, such as an act of God, epidemic disease, war, terrorism or change in governmental regulations.

(b) JICA reasonably determines that any reason or circumstance exists that would make it difficult for any supplier, contractor or consultant to receive a payment under a contract to be financed out of the proceeds of the Loan.

Section 8. Procedures for JICA Online Application System for Disbursements

8.01. Notwithstanding Section 3. and Section 4., this Section 8. shall apply when the Borrower makes a request for disbursement for Type A or Type B through the JICA Online Application System for Disbursements (hereinafter referred to as the "System").

8.02. Bank Account Registration

The Borrower shall provide JICA with the information about the corresponding account(s) of the Supplier(s) to be registered with the System in advance of requesting disbursement pursuant to Section 8.03.

8.03. Request for Disbursement

(1) When the Borrower receives an invoice or other supporting documents evidencing each payment and usage issued by the Supplier(s), the Borrower shall request JICA to make disbursement of Type A or Type B for a sum not exceeding the amount actually invoiced or otherwise claimed by the Supplier(s) by providing the necessary information in the electronic forms designated by JICA on the System, including but not limited to, "Request for Disbursement" and "Summary Sheet of Payments" (or such other material that may be submitted in lieu of these forms under the Loan Agreement, whether with respect to Section 3., Section 4. or Section 8.). When making such request, the Borrower shall upload on the System electronic copies of the required documents.

(2) When submitting a Request for Disbursement, the currency and exchange rate provided on the System and the calculation of the amount of disbursement shall



be as follows for Type A and Type B, respectively.

(a) Type A

In principle, the currency stated in the Request for Disbursement shall be the same as the currency stated in the invoice or other supporting documents evidencing each payment and usage issued by the Supplier(s). However, in the case where the Supplier(s) requests payment to be made in a different currency, provided that it is Japanese Yen or other internationally traded foreign currency acceptable to JICA, the amount stated in the Request for Disbursement shall be calculated at, unless previously agreed otherwise between JICA and the Borrower, the telegraphic transfer buying (TTB) rate quoted by a foreign exchange bank authorized as such by the authority in the territories of the Borrower one (1) business day prior to the date on which the Request for Disbursement is made. The amount payable to the Supplier(s) and the exchange rate used for the conversion to such different currency shall be provided in the Summary Sheet of Payments and submitted together with the evidence of such conversion rate.

(b) Type B

The amount stated in the Request for Disbursement shall be denominated either in Japanese Yen or other internationally traded foreign currency acceptable to JICA. Such amount shall be calculated at, unless previously agreed otherwise between JICA and the Borrower, the telegraphic transfer buying (TTB) rate quoted by a foreign exchange bank authorized as such by the authority in the territories of the Borrower one (1) business day prior to the date on which the Request for Disbursement is made. The amount to be paid to the Supplier(s) in the local currency of the Borrower's country and the exchange rate used for conversion to Japanese Yen or other internationally traded foreign currency acceptable to JICA shall be provided in the Summary Sheet of Payments and submitted together with the evidence of such conversion rate.

- (3) Whenever the Borrower submits a Type A Request for Disbursement through the System, each such Request for Disbursement will, by itself, constitute a transfer instruction of the Borrower to the Paying Bank as contemplated under the relevant Request for Disbursement (such transfer instruction through the System shall be hereinafter referred to as the "Online Transfer Instruction"). In addition, the Borrower shall, if necessary, authorize JICA to deliver such Online Transfer Instruction to the Paying Bank through the System in accordance with

Section 8.05., paragraph (1). The Borrower may not make any claim against any of JICA or the Paying Bank for any damage, losses, liabilities and expenses incurred, in whole or in part, in connection with or as a result of a fund transfer that JICA or the Paying Bank has made in reliance of the Online Transfer Instruction.

- (4) Whenever the Borrower submits a Type B Request for Disbursement through the System, the Borrower shall, at its own responsibility, make necessary procedures to make the payment to the Supplier(s) in accordance with Section 8.05., paragraph (2) by coordinating with [the Paying Bank and] the Agent Bank.
- (5) The Borrower shall submit the Request for Disbursement mentioned in paragraph (2) above so that JICA can receive the necessary information, in principle, not less than fifteen (15) business days prior to both (i) the expiration date of the Disbursement Period and (ii) the date on which the Borrower requests JICA to make disbursement, provided that item (ii) shall apply only in the case where such request is made.

#### 8.04. Disbursement

- (1) If JICA determines that the Request for Disbursement is in order and in conformity with the relevant provisions of the Loan Agreement, JICA shall make disbursement in Japanese Yen, in principle, within fifteen (15) business days from the date of receipt of the Request for Disbursement by paying into the Loan Account.
- (2) In the case where the amount stated in the Request for Disbursement is denominated in an internationally traded foreign currency acceptable to JICA other than Japanese Yen, the amount of disbursement in Japanese Yen shall be calculated at the telegraphic transfer selling (TTS) rate quoted by the Paying Bank two (2) business days before the date on which the disbursement is made.

#### 8.05. Payment to the Supplier(s)

After the proceeds of the Loan disbursed by JICA have been credited to the Loan Account:

- (1) In the case of a Type A Request for Disbursement, JICA shall, using the Online Transfer Instruction, make commercially reasonable efforts to cause the Paying Bank to transfer the disbursed amount without delay to the corresponding account(s) of the Supplier(s) registered with the System in advance pursuant to Section 8.02. and, after such transfer has been made, inform the Agent Bank thereof.

(2) In the case of a Type B Request for Disbursement, the Borrower shall immediately cause the Paying Bank to make a cable advice to the Agent Bank, and thereafter, cause the Agent Bank to immediately transfer the amount actually payable to the Supplier(s) in the local currency of the Borrower's Country, to the corresponding account(s) of the Supplier(s) as specified in an invoice or other supporting documents evidencing each payment and usage issued by the Supplier(s).

8.06. To submit a Request for Disbursement on the System, whether for Type A or for Type B, the Borrower shall in all respects comply with the [JICA Online Application System for Disbursements Terms of Use], and any failure to do so, whether material or not, will result in JICA not proceeding with such Request for Disbursement at JICA's sole discretion.

Request for Disbursement

Date:  
Loan Agreement No.:  
Application Serial No.:

To: JAPAN INTERNATIONAL COOPERATION AGENCY

[Name of the Department or JICA Office in charge]

Attention:

1. Pursuant to the Loan Agreement No. \_\_\_\_\_, dated \_\_\_\_\_, between the JAPAN INTERNATIONAL COOPERATION AGENCY (hereinafter referred to as "JICA") and (the Borrower) (hereinafter referred to as the "Loan Agreement"), the undersigned hereby requests for disbursement under the Loan Agreement, of the sum of \_\_\_\_\_ (say \_\_\_\_\_) for the payment of expenditures as described in the attached Summary Sheet(s) of Payments.
2. The undersigned has not previously requested for disbursement of any amount under the Loan Agreement for the purpose of meeting the expenditures described in the Summary Sheet(s) of Payments. The undersigned has not obtained nor will obtain funds for such purpose out of the proceeds of any other loan, credit or grant available to the undersigned.
3. The undersigned certifies that:
  - a) the expenditures described in the Summary Sheet(s) of Payments are made for the purposes specified in the Loan Agreement;
  - b) the goods and services purchased with these expenditures have been procured in accordance with the applicable procurement procedures agreed with JICA pursuant to the Loan Agreement and the cost and terms of purchase thereof are reasonable;
  - c) the said goods and services were or will be supplied by the Supplier(s) specified in the attached Summary Sheet(s) of Payments and were or will be produced in (or, in the case of services, supplied from) the applicable eligible country(ies) for the Loan Agreement;
  - d) the amount requesting above does not include any amount payable to non-eligible items for JICA's finance described in the schedule 2 of the Loan Agreement, namely, general administration expenses, taxes and duties, purchase of land and other real property, compensation or other indirect items; and
  - e) the underlying transaction does not fall under a transaction restricted under the Foreign Exchange and Foreign Trade Act of Japan.
4. Please disburse the amount requested herein requested by paying into the Loan Account.
5. Summary Sheet(s) of Payments and other required documents attached to this request shall form an integral part hereof.

Very truly yours,  
For: (Name of the Borrower)  
By : \_\_\_\_\_  
(Authorized Person's  
Signature, Name & Title)

Summary Sheet of Payments Transfer Procedure Reimbursement Procedure

L/A No.:		Application Serial No.		L/A Category Name :		JICA Concurrence No.: Contract No.:	
					(A)	(B)	(C) = (A) × (B)
Item No.	Supplier	Contract Concurrence Amount (or Contract Amount)	Date of Payment (Reimbursement Procedure only)	Description	Payable/Paid Amount and Currency (without Tax)	Disbursement Ratio	Amount for JICA Financing and Currency
1.							
2.							
3.							
<b>Total (A)</b>							<b>Total (C)</b>

If requested currency is different from (C) above:

**Exchange rate as of Date/Month/Year : 1 JPY = XXX (name of the currency) (E)**

<b>Request Amount and Currency (D)</b> (C) ÷ (E)	
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When applicable, please notify the Paying Bank that the Paying Bank shall transfer the necessary amount of disbursement in the applicable currency to the account of the Supplier(s) calculated at the relevant telegraphic transfer selling rate (TTS) quoted two (2) business days before the date on which the actual disbursement is made, in accordance with the Banking Arrangement referred to in the Transfer Instruction.

For (Name of the Borrower)

\_\_\_\_\_  
(Authorized Person's  
Signature, Name & Title)

## Reference:

[Transfer Procedure / Reimbursement Procedure] Tick the procedure applied to this request

[Category]: Category Name described in Section 1 of Schedule 2 of the Loan Agreement

[Contract Concurrence Amount or Contract Amount]: Concurrence amount by JICA. If not applicable, contract amount

[Description] : Description of service/goods, &amp; details of payment (i.e. down payment, an installment payment or the final payment, invoice no., monthly payment, etc).

[Amount Paid/Payable]: Amount in the currency claimed by/paid to the Supplier(s). (A) ≥ Eligible amount on the Claims for Payment/or amount on the Receipt

[Disbursement Ratio]: Ratio to derive the Amount for JICA Financing against Amount Payable/Paid.

[Amount for JICA Financing]: Amount applicable for JICA financing in the currency claimed by/paid to the Supplier(s). If the currency for the final requested amount to JICA is different from (C), indicate the Exchange rate (E) (TTB rate 1 business day prior to the date on the Request for Disbursement/Reimbursement in principle) quoted in accordance with the Brochure on Transfer/Reimbursement Procedure and relevant provision(s) of the Loan Agreement, to calculate the Request Amount (D).

*If the Request for Disbursement/Reimbursement includes payments for more than 1 Category/Concurrence no., prepare the Summary Sheet for each.*

Transfer Instruction for Type A

Date:

Loan Agreement No.:

Application Serial No.:

To: [Paying Bank]

Pursuant to the Banking Arrangement between [Paying Bank] and [Agent Bank of the Borrower] dated [date of the B/A], we hereby request you to transfer the amount disbursed by JICA against our Request for Disbursement No. \_\_\_\_\_ dated \_\_\_\_\_ to the account of the relevant Supplier mentioned in the Claims for Payment No. \_\_\_\_\_ dated \_\_\_\_\_ attached to the Request for Disbursement mentioned above.

For: (Name of the Borrower)

By:

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(Authorized Person's  
Signature, Name & Title)

encl. Request for Disbursement  
Claims for Payment

Transfer Instruction for Type B

Date:

Loan Agreement No.:

Application Serial No.:

To: [Agent Bank of the Borrower]

Upon receipt of cable advice from the Paying Bank, [Agent Bank of the Borrower] shall immediately credit the amount in [currency of the Borrower's country] actually payable to the corresponding account of the Supplier.

For: (Name of the Borrower)

By:

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(Authorized Person's  
Signature, Name & Title)

encl. Request for Disbursement  
Claims for Payment

## Claims for Payment

Date :

Loan Agreement No.:

Application Serial No.:

To: [Name and Address of the Borrower or Executing Agency]

We hereby submit Claims for Payment to you for the progress of the work in the following content.

1. Name of the Supplier:
2. Contract No.:
3. JICA Contract Concurrence No. (if applicable) (ex. XX-P1/C-001):
4. Description of goods and/or services accomplished:

We certify the purpose of the payment is not either for “trade or intermediary trade (tripartite trade)” settlement\*

5. In case where the purpose of the payment is for “trade or intermediary trade (tripartite trade)” settlement, please provide the following information (please attach the list, in case more than one item are included in the payment).

Item: \_\_\_\_\_

Place of Origin (Country) : \_\_\_\_\_

Place of Shipment (Country, City) : \_\_\_\_\_

Destination (Country) : \_\_\_\_\_

6. Claimed amount for JICA financing:

Please pay the amount claimed in 6. above into the following account.

A. Account Holder’s Name and Address (Country and city are mandatory)

B. Bank Name and Branch:

Bank Address (Country and city are mandatory):

Account No. of Account Holder:

IBAN (if applicable):

SWIFT Code (8 or 11 digits):

C. Correspondent Bank (if account holder's bank is not located in the country whose currency is claimed, fill in the name and address of their correspondent bank in the country whose currency is to be paid)



Correspondent Bank's Name and Address:

Correspondent Bank's SWIFT Code (8 or 11 digits):

For: (Name of the Supplier)

By:

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(Authorized Person's Signature,  
Name & Title)

*\*Example*

*1. Non Trade*

- This includes claims for the payment of consulting service, engineering service, civil/construction works, etc. provided by the supplier.*
- Payment of civil/construction works provided by the supplier is deemed "Non Trade" even if it includes the cost of imported material(s) and/or equipment(s) used which were delivered/exported from another country to the recipient country.*
- Cost of material(s) and/or equipment(s) procured domestically within the recipient country are "Non Trade".*

*2. Trade or Intermediary Trade (Tripartite Trade)*

- Claims for the payment directly made for the goods for which the supplier is an exporter or arranged the intermediary trade.*

*Please kindly note that the above examples are illustrative and not exhaustive.*