

***BPM7* Annex 1. Exceptional Financing Transactions:  
Annotated Outline**



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(Update to *BPM6* Appendix 1)

## **Overview**

- As in *BPM6* Appendix 1, this annex will focus on the identification of exceptional financing transactions. The chapter will have separate sections on introduction (Section I), transfers (Section II), debt-for-equity swap (Section III), borrowing for balance of payments support (Section IV), debt rescheduling or refinancing (Section V), debt prepayment and debt buyback (Section VI), and accumulation and repayment of debt arrears (Section VII). See the Schematic Overview for details.
- Although no significant changes will be introduced, some adjustments may be made to improve the consistency of the language with other macroeconomic statistics manuals (e.g., *2025 SNA*) as appropriate.

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## Schematic Overview

I	Introduction
II	Transfers Debt Forgiveness Other Intergovernmental Transfer
III	Debt-for-Equity Swap
IV	Borrowing for Balance of Payments Support
V	Debt Rescheduling or Refinancing
VI	Debt Prepayment and Debt Buyback
VII	Accumulation and Repayment of Debt Arrears Accumulation of Arrears—Current Period Repayment of Arrears

### References

- *BPM6*, Appendix 1: Exceptional Financing Transactions

### Key Stakeholders Consulted

- Balance of Payments Task Team
- System of National Accounts Lead Editor