

“Reporting made simple”

➤ What do I need to report, and how can I make sure I report it?

You need to follow your own particular reporting path:

Do you want to submit a payment report or a stock report?

-> Reporting a payment

Payments include: cash payments, payments by (SEPA) direct debit, cheque and bill of exchange, (SEPA) credit transfers via financial institutions in euro or foreign currency, netting and clearing arrangements as well as contributions of assets and rights in enterprises, branches and permanent establishments.

-> Reporting stocks

Here you can report your stock of external assets and liabilities or provide information on cross-border equity investments (direct investment).

➤ Background

Anyone in the Federal Republic of Germany can make payments to, or receive payments from, non-residents without restrictions or official authorisation. However, the **statistical reporting requirements governing external transactions** in the Federal Republic of Germany need to be observed.

These statistical reporting regulations apply to incoming and outgoing external transactions, stocks of certain external assets and liabilities as well as stocks of cross-border equity investments. The data reported are used for the purpose of compiling the balance of payments and international investment position of the Federal Republic of Germany and for the foreign direct investment stock statistics.

For the bodies responsible for economic and monetary policy in particular, but also for associations, enterprises and research, these external sector statistics provide a comprehensive and reliable body of data on the degree and structure of Germany's external links with the rest of the world.

The Bundesbank is obliged to treat **all the individual pieces of data with the utmost confidentiality**. The Bank is not permitted to disclose any individual data or pass them on to other official bodies such as tax offices.

1 Reporting payments

If your payment is not generally exempt from the reporting obligations*, please state the party for whom you are submitting a report.

You are reporting as/for

- > **an individual**
- > **an enterprise or public authority**
- > **a maritime shipping company**
- > **a financial institution**

***Payments generally exempt from the reporting obligations:**

- Payments for goods exports and imports (the goods being physically imported to or exported from Germany)
- Payments and repayments of loans and deposits with an original maturity of up to 12 months (interest income from these transactions must be reported, however)
- Payments between non-residents accepted and passed on by residents (“transit items”)
- Amounts which do not exceed the respective reporting thresholds

1.1 Individuals*)

(* "Individuals" means natural persons who are involved in their own (private) affairs, not for companies, for example)



- **1 Overview**
- **2 Reporting procedure**
- **3 Reporting deadline**
- **4 Regular reports on external transactions**

1 Overview

Who needs to report?	What has to be reported?	When do report?	Forms
Residents* , ie natural persons whose habitual place of abode or residence is the Federal Republic of Germany.	Payments of more than €12,500 or the equivalent thereof in another currency which they receive from non-residents or from residents for the account of non-residents (incoming payments) or make to non-residents or to residents for the account of non-residents (outgoing payments).	Monthly (see reporting deadline)	Annex Z 4 or Annex Z 10

* The terms "resident" and "non-resident" do not refer to nationality but to the place where an individual is resident or has their place of habitual abode (residency principle).

2 Reporting procedure

If you are required to report data pursuant to the conditions listed above and you are an individual, you can submit your report by telephone

- by calling the **hotline of the Service Centre for External Sector Audits and Reporting Queries** on 0800 1234 111 (freephone – only available if you call from a German landline)
- by calling the individual **Service Centres for External Sector Audits and Reporting Queries**

(calls from outside Germany and by mobile telephone possible)

or by e-Mail szawstat-private@bundesbank.de.

Reporting made simple

When you report a transaction we will require at least the following information:

- Purpose of the payment (eg real estate purchase, gift, inheritance etc)
- Incoming or outgoing payment
- Amount of payment
- Month of payment
- Usually Country of counterparty
- If you are reporting a securities transaction, you will additionally be required to provide information from your securities settlement note, in particular the ISIN. In the case of securities purchases and sales outside Germany and non-resident securities falling due: quantity/par value, ISIN/securities identification number, issuer country, amount actually paid

3 Reporting deadline

Payments relating to the disposal or acquisition of securities and financial derivatives as well as payments made in connection with the redemption of securities (Annex Z 10) must be reported by the **fifth calendar day** of the month following the month of payment.

Any other payments (Annex Z 4) must be reported by the **seventh calendar day** of the month following the month of payment.

4 Regular reports on external transactions

If you report external transactions regularly to the Bundesbank, you must do electronically. You can submit both transaction and stock reports electronically, securely and free of charge via the “general statistics reporting portal (Allgemeines Meldeportal Statistik” (AMS). To register to use the AMS, you first need to apply for a reporting number. This is always mandatory for any payment reports relating to direct investment.

You can find **sample copies** of the electronic forms, including explanatory notes, [here](#).

1.2 Enterprises and public authorities

- [1 Overview](#)
- [2 Reporting procedure](#)
- [3 Reporting deadline](#)

1 Overview

Who needs to report?	What has to be reported?	When do report?	Forms
Natural persons and legal entities and commercial partnerships whose resident place, registered office or seat of management is located in Germany.	Payments of more than €12,500 or the equivalent thereof in another currency which they receive from non-residents or from residents for the account of non-residents (incoming payments) or make to non-residents or to residents for the account of non-residents (outgoing payments).	Monthly (See reporting deadline)	Annex Z 4 or Annex Z 10

2 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the Deutsche Bundesbank's ExtraNet.

To register for access to ExtraNet, you first need to apply for a reporting number. You will then be able to choose between the following reporting procedures within ExtraNet: "[general statistics reporting portal \(Allgemeines Meldewesen Statistik \(AMS\)\)](#)" or "file transfer (Filetransfer)" (in XML format only).

3 Reporting deadline

Payments relating to the disposal or acquisition of securities and financial derivatives and payments made in connection with the redemption of securities (Annex Z 10) must be reported by the **fifth calendar day** of the month following the month of payment.

Any other payments (Annex Z 4) must be reported by the **seventh calendar day** of the month following the month of payment.

You can find **sample copies** of the electronic forms, including explanatory notes, [here](#).

2.1 Maritime shipping companies

- [1 Overview](#)
- [2 Reporting procedure](#)
- [3 Reporting deadline](#)

1 Overview (form Annex Z 8)

Resident maritime shipping companies and enterprises which charter ocean-going vessels for a fixed period are expected to submit the general transaction reports for enterprises as well as the following payments.

- Receipts from non-residents in connection with sea freight, passages and receipts from residents in connection with sea freight
- Expenditure (payments) to non-residents for chartering ocean-going vessels and ancillary shipping costs

There are no reporting thresholds for these payments.

Furthermore, payments which are not to be reported in Annex Z 8, may fall within the reporting scope of Annexes Z 4 and/or Z 10.

2 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the Deutsche Bundesbank's ExtraNet.

To register for access to ExtraNet, you first need to apply for a reporting number. You will then be able to choose between the following reporting procedures within ExtraNet: "[general statistics reporting portal \(Allgemeines Meldeportal Statistik\) \(AMS\)](#)" or "[file transfer \(Filetransfer\)](#)" (in XML format only).

3 Reporting deadline

The payment transactions of maritime shipping companies cited here must be reported by the **seventh calendar day** of the month following the payment using Annex Z 8.

You can find **sample copies** of the electronic forms, including explanatory notes, [here](#).

1.4 Financial institutions

- [1 Overview](#)
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1 Overview

Resident financial institutions* are required to report the external transactions listed below, subject to the requirements for business enterprises (see section 1.2) as well as an additional **monthly** reporting obligation.

- Securities and financial derivatives transactions with non-residents (for own account or for the account of a third party) (**Annex Z 10**)
- Income payments on securities vis-à-vis non-residents (**Annex Z 11**)
- Incoming/outgoing payments in travel:
 - volume of card transactions (**Annex Z 12**)
 - foreign currency and foreign currency traveller's cheques (**Annex Z 13**)
- Interest income and similar receipts in foreign trade and payments (excluding interest on securities) (**Annex Z 14**)
- Interest expenditure and similar expenditure in foreign trade and payments (excluding interest on securities) (**Annex Z 15**)

Please note that there is a reporting exemption threshold of €12,500 for Annexes Z 4, Z 10, Z 14 and Z 15. This threshold does not apply for Annexes Z 11, Z 12 and Z 13.

You can find **sample copies** of the electronic forms, including explanatory notes, [here](#).

* Financial institutions include

- Monetary financial institutions pursuant to the first indent of Article 1 of Regulation (EC) No 25/2009 with the exception of money market funds
- Other credit institutions pursuant to section 1 (1) of the German Banking Act (*Kreditwesengesetz*)
- Financial services institutions pursuant to section 1 (1a) of the Banking Act

2 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the Deutsche Bundesbank's ExtraNet.

To register for access to ExtraNet, you first need to apply for a reporting number, if you do not already have one (banks use their bank sort code). You will then be able to choose between the following reporting procedures within ExtraNet: ["general statistics reporting portal \(Allgemeines Meldeportal Statistik\) \(AMS\)"](#) or "file transfer (Filetransfer)".

3 Reporting deadline

Annexes Z 10 to Z 15 must be reported each month by the **fifth calendar day** of the month following the reporting month.

Annexes Z 4 must be reported each month by the **seventh calendar day** of the month following the reporting month.

2 Stock reports

What type of stock do you wish to report?

-> **Stock reports on external claims and liabilities**

-> **Stock reports on cross-border equity investments**

2.1 Stock reports on external claims and liabilities

- [1 Overview](#)
- [2 Reporting procedure](#)
- [3 Reporting deadline](#)

1 Overview

Who needs to report?	What has to be reported?	When do report?
All residents* (excluding natural persons, monetary financial institutions (MFIs), investment stock corporations, capital management companies in respect of their investment funds).	Claims and liabilities vis-à-vis non-residents if the sum of the claims or the sum of the liabilities at the end of the month amounts to more than €5 million .	Monthly
Resident* enterprises	Claims and liabilities vis-à-vis non-residents amount to more than €500 million arising from derivative financial instruments on a quarterly basis.	Quarterly

*Residents are natural persons and legal entities resident in the Federal Republic of Germany (residency principle).

If you are subject to reporting requirements for external claims and liabilities pursuant to the conditions listed above, distinguish between the following reporting items:

- Claims and liabilities arising from financial operations with non-resident banks (**Annex Z 5**)
- Claims and liabilities arising from financial operations with non-resident non-banks (**Annex Z 5a sheet 1**)
- Claims and liabilities vis-à-vis non-resident non-banks arising from transactions in goods and services (**Annex Z 5a sheet 2**) (export claims and import liabilities including advance payments made and received)
- Claims and liabilities vis-à-vis non-residents arising from derivative financial instruments (**Annex Z 5b**)

You can find sample copies of the electronic forms, including explanatory notes, [here](#).

2 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the Deutsche Bundesbank's ExtraNet.

To register for access to ExtraNet, you first need to apply for a reporting number. You will then be able to choose between the following reporting procedures within ExtraNet: "[general statistics reporting portal \(Allgemeines Meldeportal Statistik\) \(AMS\)](#)" or "file transfer (Filetransfer)".

3 Reporting deadline

Electronic reports using Annex Z 5 must be submitted each month by the **10th calendar day** after the end of the month in question, while electronic reports using Annex Z 5a must be submitted by the **20th calendar day** after the end of the month in question.

Electronic reports using Annex Z 5b must be submitted no later than the **50th calendar day** after the end of a given calendar quarter/after the end of the reporting quarter.

2.2 Stock reports on cross-border equity investments

- [1 Overview](#)
- [2 Reporting procedure](#)
- [3 Reporting deadline](#)

1 Overview

Who needs to report?	What has to be reported?	When do report?
All residents* holding relevant equity investments.	Cross-border equity investments where the share of capital or voting rights is 10% or higher and the investment enterprise's balance sheet total is more than €3 million (or the equivalent thereof if the balance sheet is denominated in another currency).	Annually

*Residents are natural persons, legal entities and commercial partnerships resident in the Federal Republic of Germany (residency principle).

Stock reports on cross-border equity investments can be made using reporting forms K3 and K4.

You can find further information about stock reports on cross-border equity investments and about the reporting procedure [here](#).

2 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the Deutsche Bundesbank's ExtraNet.

To register for access to ExtraNet, you first need to apply for a reporting number. You will then be able to choose between the following reporting procedures within ExtraNet: "[general statistics reporting portal \(Allgemeines Meldeportal Statistik\) \(AMS\)](#)" or "[file transfer \(Filetransfer\)](#)".

3 Reporting deadline

Annexe K3 and K4 are to be submitted no later than the last working day of the sixth month following the reporting party's balance sheet date.

Reporting made simple

In the case of individuals who have participated in non-resident investment enterprises as direct investors the applicable reporting date is 31 December of any given year, meaning that these individuals have to submit their reports until the end of June of the following year.