

**Coding list  
of the Deutsche Bundesbank for use with the balance of payments**

**A Services and unrequited transfers**

<b>Travel</b>	<b>017</b>
<b>Passenger transport and transport of goods</b>	
<b>Sea transport</b>	
Expenditure on cross-border passenger transport and on sea transport between third-party countries	<b>016</b>
Expenditure on sea freight in connection with German imports	<b>210</b>
Expenditure on sea freight in connection with German exports	<b>220</b>
Expenditure on sea freight between third countries	<b>260</b>
Receipts from sea freight between third countries	<b>081</b>
Expenditure on ancillary transport services in shipping	<b>310</b>
Receipts from seaports and firms operating there	<b>300</b>
<b>Inland waterway transport</b>	
Receipts from cross-border passenger transportation and from inland waterway transport between third countries	<b>015</b>
<b>Expenditure</b> on cross-border passenger transportation and on inland waterway transport between third countries	<b>016</b>
Receipts from and expenditure on inland freight water transport including towage charges and the cost of pushing barges in connection with Germany's external trade	<b>216</b>
Expenditure on inland waterway transport between third countries	<b>260</b>
Receipts from inland waterway transport between third countries	<b>080</b>
Receipts from and expenditure on inland waterway transport within the economic territory	<b>271</b>
Payments by inland waterway enterprises for ancillary transport services (except for fuel and other ship supplies)	<b>320</b>
Payments by inland waterway enterprises for fuel and other ship supplies	<b>362</b>
Receipts from supplying goods to meet the need of foreign inland waterway ships (eg fuel)	<b>362</b>
<b>Air transport</b>	
Receipts from and expenditure of resident airlines for the cross-border transport of passengers and for carrying passengers between third countries	<b>014</b>
Payments to non-resident airlines for the cross-border transport of passengers and for carrying passengers between third countries	<b>015</b>
Expenditure on the transport of passengers by non-resident airlines within the economic territory	<b>020</b>
Receipts and expenditure of resident airlines for air freight services in connection with Germany's external trade	<b>225</b>
Payments to non-resident transport enterprises for air freight in connection with Germany's external trade	<b>244</b>
Expenditure on air freight between third countries	<b>260</b>
Receipts from air freight between third countries	<b>082</b>
Receipts from and expenditure on air freight within Germany	<b>270</b>
Receipts from ancillary transport services in air transport	<b>360</b>
Expenditure of resident airlines eg for take-off, landing and overflying charges as well as air traffic control	<b>360</b>
Expenditure of resident airlines on the purchase of goods such as fuels, on-board catering and on-board sales	<b>361</b>
<b>Transport by pipeline and electricity transmission</b>	
Receipts and expenditure on transport by pipeline in connection with Germany's external trade	<b>226</b>
Receipts for providing pipelines/transmission through pipelines for transport through Germany (without withdrawals)	<b>215</b>
Receipts from and expenditure on the transmission of electricity	<b>217</b>
<b>Rail transport</b>	
Receipts from and payments by resident rail companies for the cross-border transport of passengers and for carrying passengers between third countries	<b>013</b>
Payments to non-resident rail companies for the cross-border transport of persons and for carrying passengers between third countries	<b>016</b>
Receipts from and expenditure on the bilateral movement of rail freight	<b>233</b>
Expenditure on rail freight between third countries	<b>260</b>
Receipts from rail freight between third countries	<b>080</b>
Receipts of resident rail companies from transit	<b>234</b>
Receipts from and expenditure on rail freight within Germany	<b>271</b>
Receipts from ancillary transport services provided within Germany for non-resident rail operators	<b>340</b>
Payments by resident rail companies for ancillary transport services provided by non-residents abroad	<b>340</b>

<b>Road Transport</b>	
Receipts from the cross-border transport of passengers from carrying passengers between third-party countries by resident road transport companies (eg coach holidays)	<b>015</b>
Expenditure on the cross-border transport of passengers and on carrying passengers between third-party countries (eg coach holidays)	<b>016</b>
Expenditure on freight transport by land in connection with Germany's external trade	<b>240</b>
Receipts from freight transport by land between third countries	<b>080</b>
Expenditure on freight transport by land between third countries	<b>260</b>
Receipts from and expenditure on freight transport by land within Germany	<b>271</b>
Expenditure on ancillary transport services provided by road haulage companies (except fuel and other vehicle supplies)	<b>320</b>
Expenditure on road haulage companies for fuel and other vehicle supplies	<b>362</b>
Receipts from supplying goods to meet the needs of foreign land craft equipment (eg fuel)	<b>362</b>
<b>Miscellaneous</b>	
Receipts from freight transport by land and other forms of transport (that cannot be assigned to any other item or cannot be divided up) as well as receipts arising from refunds of freight advances in connection with Germany's external trade	<b>370</b>
Expenditure on ancillary services by other resident enterprises	<b>330</b>
Receipts from inland ports and airports as well as other subsidiary traffic companies	<b>310</b>
Freight and incidental services in merchanting	<b>250</b>
<b>Insurance transactions</b>	
<b>Resident policy holders</b>	
Expenditure on premiums/receipts arising from claims	
Life insurance	<b>400</b>
Secondary life insurance market	<b>401</b>
Transport insurance for German imports and exports	<b>410</b>
Other insurance transactions	<b>420</b>
<b>Resident insurance corporations</b>	
<b>Direct insurance contracts with non-residents</b>	
Premium receipts / expenditure arising from claims	
Life insurance	<b>440</b>
Transport insurance for German imports and exports	<b>441</b>
Other insurance transactions	<b>442</b>
<b>Direct insurance contracts with residents</b>	
Expenditure arising from claims	
Life insurance	<b>443</b>
Transport insurance (imports and exports)	<b>444</b>
Other insurance transactions	<b>445</b>
<b>Receipts from and expenditure on reinsurance</b>	
Outgoing business	<b>450</b>
Incoming business	<b>451</b>
Other Receipts from recoveries etc	<b>460</b>
<b>Miscellaneous services</b>	
<b>Acquisition, sale and utilisation of copyrights, inventions, processes and other rights</b>	
Artistic copyrights	<b>501</b>
Patents, licences, inventions, processes (technical know-how)	<b>502</b>
Other rights (eg trade marks, franchise fees, marketing rights and rights to use a name)	<b>503</b>
Emission rights (eg EU allowances, assigned amount units)	<b>507</b>
Film and television industry	<b>510</b>
Research and development	<b>511</b>
Engineering and other technical services as well as architects' fees	<b>512</b>
IT services	<b>513</b>
Freelance work	<b>514</b>
Commercial, organisational and administrative services	<b>516</b>
Personnel leasing	<b>517</b>
Communications services	<b>518</b>
Payments for other entrepreneurial work; the type of work is to be described in detail	<b>519</b>

Disposal Services	534
Compensation of employees	521
Commission fees	523
Financial Services	533
Subsidies to subsidiaries, branches and operating plants	530
Overhead expenses	531
Advertising and trade fair expenses	540
Postal and courier services	591
Rents/operational leasing	594
Other services; the services are to be described in detail	595
<b>Repairs</b>	
Repairs to means of transport	560
Repairs to buildings and other immovables	561
Repairs to goods imported and exported for the purpose of repair	562
<b>Construction services</b>	
<b>Construction sites in Germany – payments made</b> to non-resident firms in the economic territory (excluding payment for imports of goods)	570
<b>Construction sites in Germany – receipts</b> from goods deliveries to non-resident firms in the economic territory commissioned by residents	580
<b>Construction sites abroad – expenditure</b> of resident firms on construction work abroad commissioned by non-residents	580
<b>Construction sites abroad – receipts</b> from construction work abroad commissioned by non-residents (excluding export of goods)	570
<b>Incidental payments for merchandise and service transactions</b>	
Cash discounts, warranties, warranty payments, price surcharges etc	
in trade in goods (import and export) where the payment is to be recorded as an adjustment item relating to the statistical value of the goods in the foreign trade statistics (including intra-statistics)	
Reduction in the statistical value (eg cash discounts, warranties, warranty payments)	600
Increase in the statistical value (eg price surcharges)	602
in service transactions	610
in merchanting	250
Import turnover tax	601
<b>Receipts and expenditure of general government</b>	
<b>Expenditure on pensions</b>	
Pensions – claims from the social security funds	526
Pensions – claims from previous employment	527
War victims' pensions and related benefits	528
Other pensions (eg accident benefits, reimbursement of contributions already paid)	529
<b>German tax revenue and refunds (Reports from the Regional Finance Office and tax authorities)</b>	
Income tax and solidarity surcharge	762
Investment income tax and corporation tax	763
Value-added tax	764
Trade tax	765
Refund of Federal taxes	790
Refund of state government taxes and local authority taxes	791
<b>Federal government payments to German diplomatic missions</b>	
Payments to German diplomatic missions to cover regular operating costs	710
Wage and salary payments to German employees at German embassies and consulates	712
Wage and salary payments to non-German employees at German embassies and consulates	525
<b>Expenditure on indemnification payments</b>	
General government indemnification payments	720
General government indemnification payments arising from agreements concluded with other countries and international organisations	723
<b>Contributions to international organisations and refunds of these contributions</b>	740
<b>Expenditure in connection with development aid</b>	
Central government development aid	750
Development aid from state governments, local authorities and other public bodies	753
<b>Other receipts and expenditure of general government</b>	
Receipts and expenditure of the Federal armed forces for services	700

Central government receipts and expenditure for unrequited transfers	<b>760</b>
Receipts and expenditure of state governments, local authorities and other public bodies for unrequited transfers	<b>761</b>
Debt relief granted by central government	<b>725</b>
<b>Goods and services supplied to foreign troops stationed in Germany</b>	
Receipts from deliveries of goods; invoicing in euro	<b>770</b>
Receipts from deliveries of goods; invoicing in foreign currency	<b>780</b>
Receipts from services provided; invoicing in euro	<b>775</b>
Receipts from services provided; invoicing in foreign currency	<b>785</b>
<b>Private transfers</b>	
<b>Receipts and expenditure arising from transactions with foreign authorities</b>	
Transfers to / from foreign authorities and international organisations for eg for foreign income tax	<b>810</b>
Incoming payments for subsidies received from the European Union	<b>812</b>
<b>Payments arising from inheritances, legacies, immigration and emigration</b>	<b>850</b>
<b>Support payments and alimony, other unrequited payments</b>	
Pensions and similar payments (eg company pensions)	<b>522</b>
Indemnification payments by private sector entities, such as enterprises and associations	<b>724</b>
Debt relief granted by the private sector	<b>727</b>
Support payments and alimony	<b>851</b>
Payments made in the field of development aid by church bodies or private aid organisations as well as funds received (for example, from the EU) for forwarding to developing countries	<b>852</b>
Penalties and warranty payments, lump-sum severance payments, gambling revenue, stakes, player transfers etc as well as premium refunds from insurance transactions	<b>854</b>
Payments sent by foreign workers to their home countries for the purpose of supporting family members	<b>861</b>
Payments sent by foreign workers to their home countries for the purpose of acquiring buildings or undertaking other capital investments	<b>862</b>
<b>Other payments not attributable to financial transactions or trade in goods</b>	
Other payments that are unclassifiable, eg cancellations, misdirected payments, repayments of advance payments and double payments; the purpose of the payment is to be described in detail.	<b>900</b>

## B Financial transactions and investment income

### I. Investments of residents in foreign economic territories

Investment	Sector of the resident purchaser or seller / investor / creditor		
<b>1 Foreign securities</b>	<b>MFIs, enterprises and households as well as general government</b>		
Foreign D-Mark bonds issued by foreign <b>public</b> sector	100		
Euro-denominated bonds issued by foreign <b>public</b> sector	701		
Foreign currency bonds issued by foreign <b>public</b> sector	101		
Foreign D-Mark bonds issued by foreign <b>private</b> sector	103		
Euro-denominated bonds issued by foreign <b>private</b> sector	702		
Foreign currency bonds issued by foreign <b>private</b> sector	102		
Money market instruments issued by non-residents (original maturity of 12 months or less)	105		
Shares and other equity issued by non-residents	104		
Money market fund shares issued by foreign borrowers with earnings distribution	606		
Money market fund shares issued by foreign borrowers with earnings retention	607		
Other mutual fund shares issued by foreign borrowers with earnings distribution	106		
Other mutual fund shares issued by foreign borrowers with earnings retention	129		
<b>2 Direct investment in foreign economic territories</b>			
<b>2.1 Shares in capital and in reserves</b>			
	<b>MFIs</b>	<b>Enterprises and households</b>	
Shares in foreign, <b>unlisted</b> public limited companies	107	207	
Shares in foreign, <b>listed</b> public limited companies	827	927	
Capital reserves of foreign public limited companies	108	208	
Shares in foreign non-public limited companies	111	211	
Capital reserves of foreign non-public limited companies	112	212	
Exploration costs abroad		237	
<b>2.2 Direct investment loans</b>			
Granting (and repayment) of loans with a maturity of more than 12 months to non-resident enterprises in which there is a direct or indirect stake		222	
Raising (and repayment) of loans with a maturity of more than 12 months from non-resident enterprises in which there is a direct or indirect stake		267	
Raising (and repayment) of loans with a maturity of more than 12 months from non-resident financial subsidiaries in which there is a direct or indirect stake		269	
Granting (and repayment) of loans with a maturity of more than 12 months to non-resident fellow companies		228	
Raising (and repayment) of loans with a maturity of more than 12 months from non-resident fellow companies		268	
<b>3 Loans to non-residents as well as deposits at foreign banks (with maturities of more than 12 months in each case)</b>			
	<b>MFIs</b>	<b>Enterprises and households</b>	<b>General government</b>
Granting and repaying loans and deposits with a maturity of more than 12 months		221	321
Purchase and sale of borrower's notes as well as non-negotiable securities with a maturity of more than 12 months	123	223	323
<b>4 Land and land rights in foreign economic territories</b>			
Purchase and sale of real estate and land abroad	132	232	332
<b>5 Other capital investment abroad</b>			
Purchase and sale of shares in foreign enterprises unless reported under items 1 or 2	136	236	236
Other capital investments	139	239	239

## II Investment of non-residents in Germany

<b>Investment</b>			
<b>1 Domestic securities</b>			
<b>Bonds issued by domestic public sector</b>			
Federal Treasury notes	140		
Fixed-interest bonds	141		
Floating rate notes	641		
Principal strips of strippable Federal bonds	133		
Coupon strips of strippable Federal bonds	134		
Foreign currency bonds and funding bonds	143		
<b>Bonds issued by domestic private sector</b>			
Fixed-interest euro-denominated bonds	142		
Euro-denominated floating rate notes	642		
Fixed-interest foreign currency bonds	149		
Foreign currency floating rate notes	649		
Money market instruments issued by domestic MFIs (original maturity of 12 months or less)	145		
Money market instruments issued by domestic enterprises (original maturity of 12 months or less)	245		
Money market instruments issued by domestic general government (original maturity of 12 months or less)	345		
Federal Treasury discount paper (Bubills)	344		
Bank shares	144		
Non-bank shares	258		
Participation certificates	155		
Money market fund shares issued by domestic borrowers with earnings distribution	646		
Money market fund shares issued by domestic borrowers with earnings retention	647		
Other domestic mutual fund shares with earnings distribution	146		
Other domestic mutual fund shares with earnings retention	157		
<b>2 Direct investment in Germany</b>	<b>Sector of domestic direct investment enterprises</b>		
<b>2.1 Shares in capital and in reserves</b>			
	<b>MFIs</b>	<b>Enterprises</b>	
Shares in domestic <b>unlisted</b> public limited companies	147	247	
Shares in domestic <b>listed</b> public limited companies	847	947	
Capital reserves of domestic public limited companies	148	248	
Shares in domestic non-public limited companies	151	251	
Capital reserves of domestic non-public limited companies	152	252	
<b>2.2 Direct investment loans</b>			
Raising (and repayment) of loans with a maturity of more than 12 months from non-resident enterprises which hold a direct or indirect stake			262
Granting (and repayment) of loans with a maturity of more than 12 to non-resident enterprises which hold a direct or indirect stake			227
Granting (and repayment) of loans with a maturity of more than 12 by resident affiliated financial subsidiaries to enterprises and households which hold a direct or indirect stake			219
Granting (and repayment) of loans with a maturity of more than 12 months to non-resident fellow companies			228
Raising (and repayment) of loans with a maturity of more than 12 months from foreign fellow companies			268
<b>3 Loans granted to residents by non-residents as well as deposits of non-residents at domestic banks (with maturities of more than 12 months in each case)</b>	<b>Sector of the resident borrower</b>		
	<b>MFIs</b>	<b>Enterprises and households</b>	<b>General government</b>
Granting and repaying loans and deposits with a maturity of more than 12 months		261	351
Initial sales, redemptions or reacquisition of borrower's notes as well as non-negotiable securities	163	263	366
Undisclosed assignment of long-term domestic claims	176	276	352
Undisclosed assignment of short-term domestic claims (maturity of 12 months or less)	175	275	373

<b>4 Land and land rights in Germany</b>	<b>MFIs</b>	<b>Enterprises and households</b>	<b>General government</b>
Sales or repurchases of real estate and land to or from non-residents, by sector of the resident seller or buyer	172	272	372
<b>5 Other capital investment in Germany</b>			
Purchase or sale of shares in domestic enterprises unless these are to be reported under items 1 or 2	178	278	
Other capital investment in Germany	179	279	379

### III Financial derivatives

Financial futures listed on foreign derivative exchanges	882
Financial futures listed on domestic derivative exchanges	842
Options listed on foreign derivative exchanges	821
Options listed on domestic derivative exchanges	831
Forward rate agreements	898
Swap rates and compensatory payments arising from interest and foreign exchange swaps	584
Equity swaps	984
OTC options with foreign option writers	820
OTC options with resident option writers	830
Credit default swaps	840
Total return swaps	584
Warrants issued by foreign borrowers	110
Warrants issued by resident borrowers	150
Other OTC forwards	883

### IV Investment income (receipts and expenditure)

<b>1 Income from securities</b>	<b>MFIs</b>	<b>Enterprises and households</b>	<b>General government</b>
Interest on securities issued by foreign public sector	182	282	782
Interest on securities issued by resident public sector	382		
Interest on securities issued by foreign private sector	583	283	783
Interest on securities issued by resident private sector	183		
Dividends and other income from foreign equities	185	985	985
Dividends and other income from domestic equities	285		
Income from foreign mutual fund shares	585	885	885
Income from domestic mutual fund shares	685		
<b>2 Income from direct investment</b>	<b>Sector of resident investor or of domestic direct investment enterprise</b>		
	<b>MFIs</b>	<b>Enterprises and households</b>	
Income from participating interests in public limited companies	188	288	
Income from participating interests in other corporations	186	286	
Income from other business and capital investments	187	287	
Interest on loans from direct investors to subsidiaries		289	
Interest on loans from subsidiaries to direct investors		689	
Interest on loans between fellow companies		789	
Interest on loans from financial subsidiaries to direct investors		889	
Grants for avoiding losses carried forward	190	290	
<b>3 Interest on loans and bank balances</b>	<b>Sector of the resident investor or debtor</b>		
	<b>MFIs</b>	<b>Enterprises and households</b>	<b>General government</b>
Interest income and expenditure arising from bank deposits, loans etc	184	284	384

<b>4 Leasing and rents on land</b>			
Rental income and expenditure (by sector of the landlord or tenant)	<b>180</b>	<b>280</b>	<b>380</b>
<b>5 Income from other capital investment</b>	<b>197</b>	<b>297</b>	<b>297</b>

### Trade in goods

Exports of goods (including cross-border commission processing) – <u>need not be reported</u>	—
Imports of goods (including cross-border commission processing) – <u>need not be reported</u>	—
<b>Merchanting</b>	
Direct merchanting	<b>001</b>
Indirect merchanting	<b>002</b>
Warehouse transactions	<b>003</b>
Incidental costs incurred and their reimbursement in connection with merchanting transactions	<b>250</b>
Other trade in goods	<b>997</b>
Withdrawals from cross-border commission processing	<b>598</b>