

**Annex Z 4 to AWV**

Please read carefully the explanatory notes on the back before completing the form.

**Payments relating to external transactions**

Report pursuant to section 59 et seq of the Foreign Trade and Payments Regulation (AWV)

**To**  
**Deutsche Bundesbank**  
 Service Centre 'Außenwirtschaftsstatistik'  
  
**55148 Mainz**

Month/Year: \_\_\_\_\_ Company's identification number: \_\_\_\_\_  
 Respondent: \_\_\_\_\_  
 Branch of activity: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone (-extension): \_\_\_\_\_ Fax: \_\_\_\_\_  
 Contact: \_\_\_\_\_  
 E-Mail-Adress: \_\_\_\_\_

Fields with a thick border  should not be completed.

1		2	3	4		5	6
Purpose of the payment		Transaction code	Country	Incoming payments	Outgoing payments	Netting and clearing "v" Contribution of assets and rights "E"	
				Amounts in thousands of euro			
1	Sample						
2							
3							
4							
5							
6							
7							
8							
9							
10							

City, Date

Signature

\_\_\_\_\_

\_\_\_\_\_

Excerpts from the  
**coding list of the Deutsche Bundesbank for use with the balance of payments**  
Annex LV to the Foreign Trade and Payments Regulation

**A Services and unrequited transfers**

Receipts and expenditure	Code	Receipts and expenditure	Code
<b>Travel</b>	<b>017</b>	Life insurance	<b>440</b>
		Transport insurance (imports and exports)	<b>441</b>
Expenditure on <b>passenger transport</b> provided by <u>airlines</u>	<b>015</b>	Other types of insurance	<b>442</b>
Receipts of <u>other carriers</u> arising from <b>transporting passengers</b>	<b>015</b>	<u>Direct insurance with residents</u>	
Expenditure on <b>passenger transport</b> provided by <u>other carriers</u>	<b>016</b>	Life insurance	<b>443</b>
		Transport insurance (imports and exports)	<b>444</b>
		Other types of insurance	<b>445</b>
<b>Transport of goods</b>		<u>Reinsurance corporations</u>	
<u>in German foreign trade</u>		outgoing business	<b>450</b>
Payments for sea freight/imports	<b>210</b>	incoming business	<b>451</b>
Payments for sea freight/exports	<b>220</b>	<u>Receipts from recoveries</u> etc	<b>460</b>
Payments to non-resident carriers for air freight	<b>244</b>	<b>Miscellaneous services</b>	
Receipts from and expenditure on inland waterway transport	<b>216</b>	<u>Patents and licences</u> (excluding software licences)	
Receipts from and payments for the transmission of electricity	<b>217</b>	Artistic copyrights	<b>501</b>
Receipts from and expenditure on transport by pipeline	<b>226</b>	Patents, licences, inventions, processes	<b>502</b>
Payments for freight transport by land (rail/truck)	<b>240</b>	Trade marks, franchise fees, marketing rights, rights to use a name etc	<b>503</b>
Receipts of forwarding agents arising from unidentifiable forms of transport and receipts of foreign trade enterprises arising from freight reimbursement	<b>370</b>	Emissions rights (eg EU allowances, assigned amount units)	<b>507</b>
<u>transport between third countries</u>		Film and television industry	<b>510</b>
Receipts from road haulage	<b>080</b>	Research and development	<b>511</b>
Receipts from sea freight	<b>081</b>	Engineering and other technical services	<b>512</b>
Receipts from air freight	<b>082</b>	IT services (including licences)	<b>513</b>
Freight and incidental services in merchanting	<b>250</b>	Freelance work	<b>514</b>
Expenditure on other transport (eg removals)	<b>260</b>	Commercial, organisational and administrative services	<b>516</b>
<u>domestic transport</u>		Personnel leasing	<b>517</b>
Receipts from transmission through pipelines through the economic territory (without withdrawals)	<b>215</b>	Communications services	<b>518</b>
Payments for air freight	<b>270</b>	Remaining payments for other entrepreneurial work (please explain in detail)	<b>519</b>
Payments for other freight	<b>271</b>	Compensation of employees	<b>521</b>
<b>Ancillary transport services</b>		Commission fees	<b>523</b>
<u>Receipts</u>		Subsidies to subsidiaries	<b>530</b>
<u>Seaports</u> and the <u>firms operating there</u> (Harbour charges and pilotage, loading and unloading, anchorage dues and demurrage, salvaging etc)	<b>300</b>	Overhead expenses	<b>531</b>
<u>Inland ports</u> and <u>airports</u> , other <u>subsidiary traffic companies</u> (as under code 300 plus landing, take-off and overflying charges)	<b>310</b>	Financial services	<b>533</b>
Receipts from <u>supplying goods</u> to meet the needs of <u>foreign inland shipping</u> and <u>land transport equipment</u>	<b>362</b>	Disposal services	<b>534</b>
<u>Expenditure</u>		Advertising and trade fair expenses	<b>540</b>
<u>Inland waterways</u> and <u>road haulage</u> (pilotage, canal dues and wharfage, towage, anchorage dues and demurrage etc, excluding supplies of goods such as fuel → 362)	<b>320</b>	Postal and courier services	<b>591</b>
Fuel, other vehicle supplies	<b>362</b>	Rents / operational leasing	<b>594</b>
<u>Expenditure of German exporting firms and forwarding agents</u> (loading, unloading, storage)	<b>330</b>	<b>Repairs</b>	
<b>Insurance transactions – policy holders</b>		to means of transport	<b>560</b>
Expenditure on premiums / receipts arising from claims		to buildings	<b>561</b>
Life insurance	<b>400</b>	to imported and exported goods	<b>562</b>
Secondary life insurance market	<b>401</b>	<b>Construction services – construction site in the home country</b>	<b>570</b>
Transport insurance (imports and exports)	<b>410</b>	<u>Payments made</u> to non-resident firms in the economic territory (excluding payment for imports of goods)	
Other insurance transactions	<b>420</b>	<b>Construction services – construction site in the home country</b>	<b>580</b>
<b>Insurance transactions – insurance corporations</b>		<u>Receipts</u> from supplying goods to non-resident firms in the economic territory commissioned by residents	
<u>Direct insurance</u> with <u>non-residents</u>		<b>Construction services – construction site abroad</b>	<b>580</b>
Premium receipts / expenditure arising from claims		<u>Expenditure</u> of resident firms commissioned by non-residents	
		<b>Construction services – construction site abroad</b>	<b>570</b>
		<u>Receipts</u> arising from building by resident firms in foreign economic territories commissioned by non-residents (excluding export proceeds)	

## A Services and unrequited transfers

Receipts and expenditure	Code	Receipts and expenditure	Code
<b>Incidental payments for merchandise and service transactions</b>		Subsidies received from the EU	<b>812</b>
Cash discounts, warranties, warranty payments, price surcharges etc		Payments arising from inheritances, immigration and emigration	<b>850</b>
in trade in goods (imports and exports) 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)		Support payments and alimony	<b>851</b>
Reduction in the statistical value (eg cash discounts, warranties, warranty payments)	<b>600</b>	Penalties and warranty payments, lump-sum severance payments, gambling revenue, stakes, player transfers	<b>854</b>
Increase in the statistical value (eg price surcharges)	<b>602</b>	Remittances of foreign workers to their home countries	<b>861</b>
in service transactions	<b>610</b>	General government expenditure	
Import turnover tax, customs refunds	<b>601</b>	Indemnification payments	<b>720</b>
		Contributions to/from international organisations	<b>740</b>
		Development aid	<b>750</b>
		Support, donations as well as other receipts and expenditure	<b>760</b>
<b>Private transfers</b>		<b>Other payments</b> that are unclassifiable, eg cancellations, misdirected payments.	<b>900</b>
Company pensions, other pensions	<b>522</b>	The purpose of the payment is to be given in detail.	
Transfers to / from foreign authorities, international organisations for tax purposes etc	<b>810</b>		

## B Financial transactions and investment income

The codes for financial transactions and investment income are given in the Bundesbank's Special Statistical Publication 7 *Explanatory notes on the coding list for the balance of payments statistics* (Erläuterungen zum Leistungsverzeichnis für die Zahlungsbilanz).

The publication can be downloaded in PDF format at [www.bundesbank.de/index.en.php](http://www.bundesbank.de/index.en.php) → Reporting system → Reporting for external sector statistics → Code lists.

The German publication can be obtained free of charge from the Deutsche Bundesbank, Service Centre 'Aussenwirtschaftsstatistik', 55148 Mainz.

Financial transactions include payments relating to direct investment, loans and the purchase and sale of land. Purchases and sales of securities and financial derivatives transactions are to be reported on Annex Z10 to the Foreign Trade and Payments Regulation.

The following are examples.

Receipts and expenditure	Code
The granting and repayment of loans to non-residents as well as the establishment and liquidation of balances with foreign banks with a maturity of more than 12 months by enterprises and households	<b>221</b>
Purchase and sale of land and buildings abroad by enterprises and households	<b>232</b>
Rental income which enterprises and households receive from non-residents in return for the use of land and real estate abroad as well as the charges for rentals and leases which enterprises and households pay to non-residents for the use of the latter's land and real estate in Germany	<b>280</b>
By contrast, rents received for holiday homes in Germany and rents paid for holiday homes abroad → 017	
For payments which you cannot allocate to a specific code please give details of the purpose of the payment.	<b>900</b>

## C Transactions in goods

Receipts and expenditure	Code
<b>Import and exports of goods</b> (including cross-border commission processing) – <u>no report required</u>	—
<b>Merchandising</b>	
Direct merchandising	<b>001</b>
Indirect merchandising	<b>002</b>
Warehouse transactions	<b>003</b>
Incidental payments for merchandise and service transactions in merchandising	<b>250</b>
<b>Other transactions in goods</b>	<b>997</b>
<b>Withdrawals from cross-border commission processing</b>	<b>598</b>

## Explanatory notes by the Deutsche Bundesbank on Annex Z4 to the Foreign Trade and Payments Regulation

The form is to be used to report statistics pursuant to section 59 et seq of the Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung – AWW*).

The statistical data are required by the Deutsche Bundesbank for compiling the German balance of payments and there is a statutory obligation to furnish information. The data are subject to secrecy requirements and will not be passed on to any other parties.

Legal basis: Foreign Trade and Payments Act (*Außenwirtschaftsgesetz - AWG*), Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung - AWW*), Federal Statistics Act (*Bundesstatistikgesetz*).

### A. Reporting requirement and reporting exemptions (section 59 of AWW)

#### 1 Payments to be reported are

- those which **residents receive from non-residents** or from residents for the account of non-residents (**incoming payments**);
- those which **residents make to non-residents** or to residents for the account of non-residents unless the payments are to be reported on form Z1 (**outgoing payments**). These also include outgoing payments in euro made by a resident financial institution to a financial institution or a branch thereof in another EU member state, Liechtenstein, Norway, Iceland or Switzerland for a non-resident recipient (SEPA credit transfers).

The following, in particular, are deemed to be payments.

- Credit transfers, including incoming payments to and outgoing payments from residents, which are made through non-resident financial institutions or clearing houses
- Cash payments
- Payments made by means of direct debit, cheques and bills
- Debits arising from letters of credit and documentary collections provided these payments concern services, transfers or financial transactions
- Netting and clearing arrangements. These are always to be reported gross and include settlements through current accounts or clearing houses.
- Assets and rights contributed to enterprises, branches and permanent establishments

#### 2 The following are not to be reported.

- Payments of up to € 12,500 or the equivalent in a foreign currency
- Payments for imported goods and proceeds from exported goods
- Payments and repayments of loans and deposits with an agreed maturity of up to 12 months. Interest income from these transactions has to be reported.
- Payments into residents' accounts held with non-resident financial institutions with an agreed deposit maturity of up to 12 months
- Payments between non-residents accepted and passed on by residents

### B. Submission of reports and reporting deadline

The Z4 report is to be submitted to the Deutsche Bundesbank, service centre 'Außenwirtschaftsstatistik', 55148 Mainz, by the seventh day following the end of the month concerned.

### C. Content of the report

You are requested to report, where possible, as a monthly total all payments concerning the same item and the same country. If a number of different items are to be reported for the reporting month, please report the payments for **services, transfers, financial transactions** and **'other transactions in goods'** on separate forms.

### D. Explanatory notes on the individual items

**Payments for services, transfers, financial transactions and 'other transactions in goods'**

**Purpose of the payment** (column 1)

The transactions for which payments are being made are to be described informatively and **in detail**. Payments for transactions in securities have to be reported on form Z10.

For **merchancing**, the code *Tr*, the type of goods and the two-digit section number given in the list of goods for the foreign trade statistics are to be inserted. For **incidental services in connection with merchancing**, the **code 250 is to be entered** in column 2. More detailed

notes on the reporting requirements are given in the notice entitled *Merchancing*.

#### Transaction code (column 2)

**A code is to be entered** for all incoming and outgoing payments excluding purchases and sales made in connection with merchancing. A selection of codes is printed on the reverse side of sheet 2 and 3 of this form. It is an extract of the "Coding list of the Deutsche Bundesbank for the balance of payments". Notes on the codes are contained in the "Explanatory notes on the coding list for the balance of payments" which can be obtained free of charge from the Service Centre 'Außenwirtschaftsstatistik' or as a download in the internet.

If you cannot find an appropriate code, please enter the code 900 and describe the underlying transaction in sufficient detail so that it can be correctly classified within the balance of payments.

#### Country (column 3)

As a rule, the following information is to be given.

Country of residence

- of the **debtor** in the case of **incoming payments**
- of the **creditor** in the case of **outgoing payments**

However, the following exceptions apply

#### - Loans and claims

Country of the debtor: loan payments and repayments as well as purchase of foreign claims

Country of the creditor: raising of loans, repayments and sales of domestic claims

#### - Direct investment

Abroad: country in which the investment enterprise is located

In Germany: country in which the foreign investor is resident

#### - Real estate

Abroad: country in which the real estate is located

In Germany: country in which the foreign investor is resident

#### - Payments for construction sites abroad:

country in which the construction site is located

#### - Unrequited transfers (gifts)

Expenditure: country of the payee

Receipts: country from which the transfer is made

#### - Merchancing

Country of purchase: country in which the seller is resident

Country of sale: country in which the buyer is resident

#### - Income from securities

Country in which the foreign issuer is resident

Where necessary, the abbreviated name of the international organisation is to be written instead of the country.

#### Amounts (columns 4 and 5)

The amounts are to be given in thousands of euro. These are to be rounded in accordance with normal commercial practice.

#### Netting and clearing arrangements/ contribution (column 6)

Only for netting and clearing arrangements, the letter *V* is to be inserted, and for contributions of assets and rights, the letter *E*.

#### Record-keeping requirements

As proof of compliance with reporting requirements, report documents (eg copies of the reports submitted) must be kept for a minimum of three years. It should be possible to trace individual transactions from the documents.

### E. Information and Reporting forms

Information and material, for example "Explanatory notes on the coding list for the balance of payments", notices on, e.g., merchancing, and Z4 forms may be obtained free of charge from the service centre 'Außenwirtschaftsstatistik', 55148 Mainz. Alternatively, they can be downloaded as PDF or Excel files from the internet ([www.bundesbank.de/meldewesen/mw\\_aussenwirtschaft.en.php](http://www.bundesbank.de/meldewesen/mw_aussenwirtschaft.en.php)).

Reports can also be submitted electronically (via the internet to the Bundesbank's ExtraNet). Further information is available on the internet: <http://www.bundesbank.de/extranet/extranet.en.php>.

☎ +49 800 1234 111 (freephone from within Germany)

Internet: [www.bundesbank.de](http://www.bundesbank.de)