

Company name/name of party required to report

Company number

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(Please quote if known)

Please put a cross in the appropriate box

.....  
Name/company name/address (stamp)

Sender (if not the party required to report):

Reply to

**Deutsche Bundesbank  
Servicezentrum Außenwirtschaftsstatistik  
55148 Mainz**

.....  
Name/company name

# Nil report K4

## Non-residents' investments in the economic territory Reporting requirements pursuant to sections 58a and 58b of the Foreign Trade and Payments Regulation (*Aussenwirtschaftsverordnung*)

**Please read the attached explanatory notes (particularly the diagram showing the enterprises required to report) before answering the questions.**

1 Non-residents held participating interests in our enterprise or we were a branch or a permanent establishment of a non-resident on the balance sheet date

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Day Month Year

Yes (Proceed to No 2)

No (*No report needed!*; proceed to No 5)

2 The shares and voting rights (of a non-resident or of several affiliated non-residents taken together) amounted to

≥ 10% (Proceed to No 3)

< 10% (*No report needed!*)

3 The balance sheet total of our enterprise on the last balance sheet date was

> €3 million

≤ €3 million (*No report needed!*; proceed to No 4)

**(Please submit a report using the form appended as Annex K4 to the Foreign Trade and Payments Regulation. The "nil report" rule does not apply.)**

4 If the reporting threshold in No 3 has not been reached, is/are the balance sheet total/gross business assets likely to exceed the reporting threshold in the following three years?

Yes

No

5 There is no reporting requirement for non-residents' investments in the economic territory as our enterprise:

is independent

was sold to the following resident(s)

.....  
(Please give the name(s) and domicile of the purchaser(s))

Comments:

.....  
Place/date

.....  
E-mail address

.....  
Telephone (including, if applicable, extension and contact person)

.....  
Signature

## There is a requirement to report

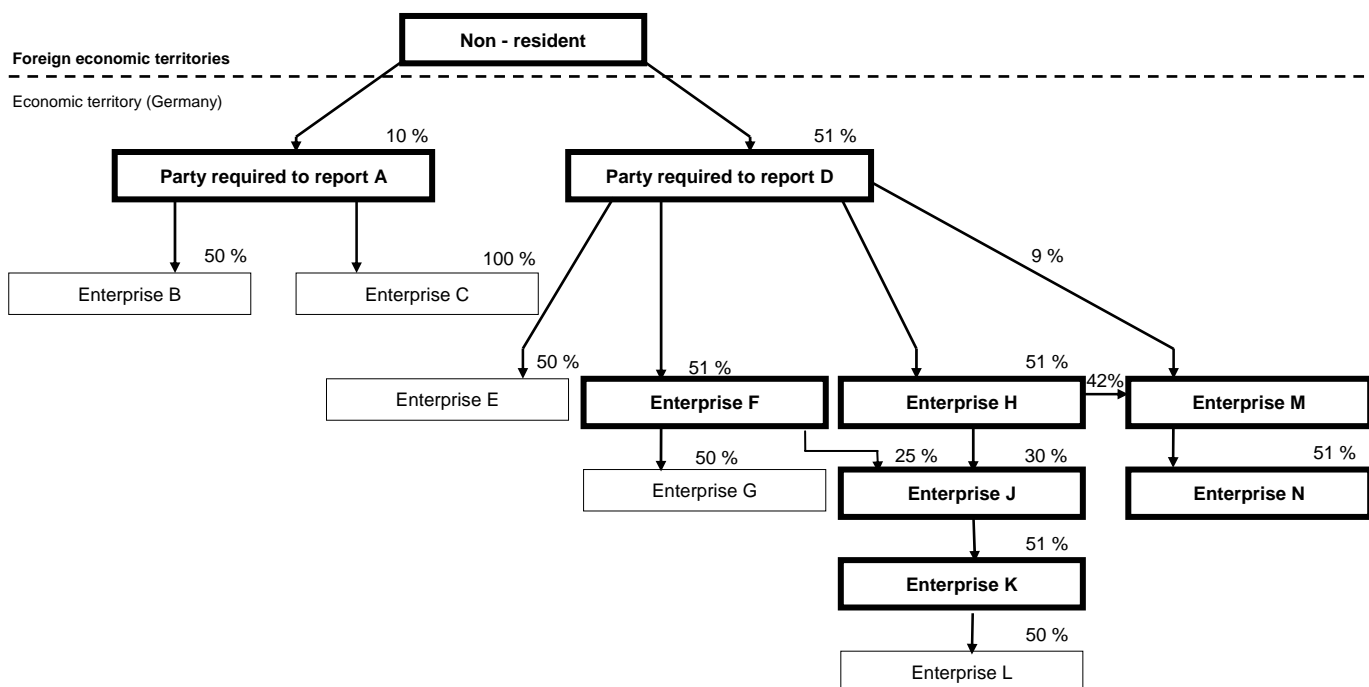
- for a resident enterprise if the balance sheet total exceeds €3 million and a participating interest of 10% or more in this resident enterprise is held by a non-resident or several affiliated non-residents [parties A and D required to report].

If the balance sheet total of the respective enterprise exceeds €3 million, a reporting requirement also arises for

- participating interests held by an enterprise dependent on a non-resident [party D required to report] in other resident enterprises amounting to more than 50% (enterprises F, H and M); these enterprises are to be seen as dependent enterprises (see extract of section 58a of the Foreign Trade and Payments Regulation)
- participating interests held by dependent enterprises in other resident enterprises amounting to more than 50% of the shares or voting rights in these enterprises [enterprises J, N and K]

It is not necessary to report any shares in enterprises in the economic territory (Germany) held indirectly solely as minority interests.

## Example



## Section 58a of the Foreign Trade and Payments Regulation (extract/definition of a dependent enterprise)

(3) Within the meaning of the provision, a resident enterprise is deemed to be dependent on a non-resident or on several affiliated non-residents if the non-resident or the affiliated non-residents together hold more than 50% of the shares or voting rights in the resident enterprise. If more than 50% of the shares or voting rights in another resident enterprise are held by a resident enterprise – dependent on a non-resident or on several affiliated non-residents – either alone or together with one or several other resident enterprises dependent on that resident enterprise, the other resident enterprise and any other enterprise fulfilling the same criteria are to be regarded as dependent on a non-resident or on several affiliated non-residents within the meaning of provision.