

**Conversion table showing the old codes and equivalent new codes
applicable**

(as at: January 2017)

Old codes		New codes		Spec. Statist. Publication No. 7, page:
-	-	567	Contract production	19
001*	Direct merchanting	003	Merchanting	61
		989	Trade in gold	62
002*	Indirect merchanting	997	Receipts from and expenditure on other trade in goods	63, 64
003	Warehouse transactions	003	Merchanting	61
		989	Trade in gold	62
007	Credit card sales in relation to travel	007	Credit card sales in relation to travel	50
010	Purchase/sale of foreign notes and coins	010	Purchase/sale of foreign notes and coins	50
011	Purchase/sale of foreign-currency travellers cheques	011	Purchase/sale of foreign-currency travellers cheques	50
013	Receipts from and payments by resident rail companies for the cross-border transport of passengers and for carrying passengers between third countries	013	Transport of passengers by rail	39
014	Receipts from and expenditure of resident airlines for the cross-border transportation of passengers and for carrying passengers between third countries	014	Transport of passengers by air	38
015*	Receipts for the transportation of passengers by road transport companies/inland waterways/Expenditure to non-resident air transport companies	014	Transport of passengers by air	38
		664	Inland waterway transportation of passengers	40
		674	Transport of passengers by road	39
016*	Payments to non-resident rail companies for the cross-border transport of persons by inland waterways/road transport/by sea/to railway companies	013	Transport of passengers by rail	39
		654	Sea transportation of passengers	36, 43
		664	Inland waterway transportation of passengers	40
		674	Transport of passengers by road	39
017	Travel	017	Travel	49
018	Debit card sales in relation to travel	018	Debit card sales in relation to travel	50
020*	Expenditure for the transportation of passengers by non-resident airlines within the economic territory	014	Transport of passengers by air	38
040*	Receipts from non-residents in regular services, passages	654	Receipts from non-residents relating to sea transportation of passengers	36, 43
050*	Receipts from non-residents in tramp transport, passages	654	Receipts from non-residents relating to sea transportation of passengers	36, 43
080*	Receipts from inland waterway transport/rail freight/land freight between third countries	661	Other inland waterway freight	41
		671	Other road freight	39
		681	Other rail freight	40
081	Receipts from sea freight between third countries	081	Receipts from non-residents from to sea transport between third countries	43
		081	Other sea freight	37
082	Receipts from air freight between third countries	082	Other air freight	38
100*	D-Mark bonds of non-resident public issuers	701	Euro bonds issued by the foreign public sector	70
101	Foreign-currency bonds issued by foreign public sector	101	Foreign-currency bonds issued by the foreign public sector	70
102	Foreign-currency bonds issued by foreign private sector	102	Foreign-currency bonds issued by the foreign private sector	70
103*	D-Mark bonds of non-resident private issuers	702	Euro bonds issued by the foreign private sector	70
104	Shares and other equity issued by non-residents	104	Shares and other equity shares issued by non-residents	71
105	Money market instruments issued by non-residents (original maturity of 12 months or less)	105	Money market instruments issued by non-residents	71
106	Other mutual fund shares issued by foreign borrowers with earnings distribution	106	Other foreign investment funds with earnings distribution (also where there is the choice between a cash dividend and earnings retention)	72

107	Shares held in foreign, unlisted public limited companies by MFIs	107	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions from/to foreign unlisted public limited companies	73
108	Capital reserves of foreign public limited companies by MFIs	108	Inpayments to the capital reserves of foreign public limited companies and repayments to the latter including grants for the compensation of reported losses carried forward	73
110	Warrants issued by foreign borrowers	110	Warrants of foreign issuers	109
111	Shares in foreign non-public limited companies by MFIs	111	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions from/to foreign non-public limited companies - payments associated with the establishment and dissolution or purchase and sale of foreign branches and permanent establishments	74
112	Capital reserves of foreign non-public limited companies by MFIs	112	Inpayments to the capital reserves of non-public limited foreign companies and repayments to the latter including grants for the compensation of reported losses carried forward	74
123	Purchase and sale of borrower's note as well as non-negotiable securities with a maturity of more than 12 months by MFIs	123	Purchase and assignment (disclosed or undisclosed) and redemption of borrower's note loans, registered debt securities, registered mortgage bonds and similar non-negotiable securities of foreign issuers with a maturity of more than 12 months by resident MFIs	81
129	Other mutual fund shares issued by foreign borrowers with earnings retention	129	Other foreign investment funds with earnings retention	72
132	Purchase and sale of real estate and land abroad by MFIs	132	Purchase and sale of property and land abroad, and purchase and sale of units in closed-end real estate funds by domestic MFIs	82
133	Principal strips of strippable Federal bonds	133	Principal strips of strippable Federal bonds	87
134	Coupon strips of strippable Federal bonds	134	Coupon strips of strippable Federal bonds	87
136	Purchase and sale of shares in foreign enterprises, provided that they are not foreign securities or direct investments, by MFIs	136	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions of corporate stakes, not securitised by shares, by domestic MFIs	83
139	Other investments by MFIs	139	Purchase and sale of other capital investments abroad by domestic MFIs	84
140	Federal Treasury notes	140	Federal Treasury notes	87
141	Fixed-interest bonds	141	Fixed-interest bonds issued by domestic general government	87
142*	Fixed-interest euro bonds	461	Fixed-interest euro bonds issued by domestic MFIs	88
		462	Fixed-interest euro bonds issued by domestic enterprises	88
143	Foreign-currency bonds and funding bonds	143	Foreign-currency bonds issued by domestic general government	87
144	Bank shares	144	Bank shares issued by domestic issuers	89
145	Money market instruments issued by domestic MFIs (original maturity of 12 months or less)	145	Money market instruments issued by domestic MFIs	88
146	Other domestic mutual fund shares with earnings distribution	146	Other domestic investment funds with earnings distribution (including those offering a choice between a cash distribution and earnings retention)	90
147	Shares in domestic, unlisted public limited companies, sector of domestic MFIs	147	Purchase and sale of capital interests in domestic unlisted MFIs in the legal form of public limited company and capital contributions, capital increases and capital reductions in the form of domestic shares, issued by unlisted MFIs	91
148	Capital reserves of domestic public limited companies, sector of domestic MFIs	148	Inpayments to the capital reserves and repayments including grants for the compensation of reported losses carried forward in the case of domestic MFIs in the legal form of a public limited company	91

149*	Fixed-interest foreign-currency bonds	491	Fixed-interest foreign-currency bonds of domestic MFIs	88
		492	Fixed-interest foreign-currency bonds issued by domestic enterprises	88
150	Warrants issued by resident borrowers	150	Warrants of resident issuers	109
151	Shares in domestic MFI non-public limited companies, sector of domestic MFIs	151	Purchase or sale of capital interests in domestic MFIs in the legal form of non-public limited companies and capital contributions, capital increases and capital reductions with respect to these domestic MFIs. Payments associated with the establishment and dissolution or purchase and sale of domestic branches and permanent establishments of foreign banks that constitute domestic MFIs	92
152	Capital reserves of domestic MFI non-public limited companies, sector of domestic MFIs	152	Inpayments to the capital reserves of and repayments to domestic MFIs in the legal form of non-public limited companies including grants for the compensation of their reported losses carried forward	92
155	Participation certificates	155	Participation certificates issued by domestic issuers	89
157	Other domestic investment mutual fund shares with earnings retention	157	Other domestic investment funds with earnings retention	90
163	Initial sales, redemptions or reacquisition of borrower's notes as well as non-negotiable securities; issues of MFIs	163	New issues and disclosed assignment, and repayment or repurchase of long-term borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents; issued by MFIs	99
172	Sales or repurchases of real estate and land to or from non-residents by sector of the resident seller of buyer: MFIs	172	Purchase and sale of property and land in Germany and of units in closed-end real estate funds floated in the economic territory by MFIs (own account business)	101
175	Undisclosed assignment of short-term domestic claims (maturity of 12 months or less); debtor MFIs	175	Undisclosed assignment and repayment of short-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of up to 12 months) on the part of residents; debtor MFIs	100
176	Undisclosed assignment of long-term domestic claims; debtor MFIs	176	Undisclosed assignment and repayment of long-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents; debtor MFIs	100
178	Purchase and sale of shares in domestic enterprises, unless these are not domestic securities or direct investments, by MFIs	178	Purchase and sale of capital interests, capital contributions, capital increases and reductions of corporate stakes, not securitised by shares, in resident MFIs	102
179	Other capital investment in Germany in the case of MFIs	179	Purchase and sale of other domestic capital investments with resident MFIs	102
180	Rental income and expenditure (by sector of the landlord or tenant), of MFIs	180	Leasing and rental receipts and payments from domestic MFIs	120
182	Interest on securities issued by foreign public sector, collected by MFIs	182	Interest on securities issued by the foreign public sector which is collected by domestic MFIs	113
183	Interest on securities issued by resident private sector	183	Interest on securities issued by the domestic private sector, that is paid to non-residents or that residents as the first domestic instance receive from non-resident depositories	113
184	Interest income and expenditure arising from bank deposits, loans etc. of MFIs	184	Interest receipts and payments of MFIs arising from bank balances, loans etc.	119
185	Dividends and other income from foreign equities collected by domestic MFIs	185	Receipts from foreign shares or participation certificates that are collected by domestic MFIs	114
186	Income from participating interests in other corporations, of MFIs	186	Receipts from shares in other corporations (e.g. shares in private limited companies) that are collected or paid by domestic MFIs	116
187	Income from other business and capital interests, of MFIs	187	Receipts from other business and capital investments (e.g. shares in private partnerships) as well as branches, that are collected or paid out by domestic MFIs	116

188	Income from participating interests in public limited companies, of MFIs	188	Receipts from shares in public limited companies that are collected or paid by domestic MFIs	115
190	Grants for avoiding losses carried forward, of MFIs	190	Grants collected or paid by MFIs to avoid losses carried forward or annual losses, as well as the assumption of negative operating results of branches and permanent establishments inasmuch as they are included in the "outcome of normal business activities"	117
197	Income from other capital investment of MFIs	197	Receipts and expenditures of MFIs arising from other company shares in foreign or domestic non-public limited companies that are not securitised	120
207	Shares in foreign, unlisted public limited companies held by enterprises, households and general government	207	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions from/to foreign unlisted public limited companies	74
208	Capital reserves of foreign public limited companies held by enterprises, households and general government	208	Inpayments to the capital reserves of foreign public limited companies and repayments to the latter including grants for the compensation of reported losses carried forward	74
210*	Receipts of non-residents in regular services, sea freight	667	Receipts from non-residents from inward sea freight	43
		668	Receipts from non-residents from outward sea freight	43
210*	Expenditure on sea freight in connection with German imports	669	Sea transport related to German imports and exports	37
211	Shares in foreign, non-public limited companies held by enterprises, households and general government	211	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions from/to foreign non-public limited companies - payments associated with the establishment and dissolution or purchase and sale of foreign branches and permanent establishments	74
212	Capital reserves of foreign, non-public limited companies held by enterprises, households and general government	212	Inpayments to the capital reserves of foreign non-public limited companies and repayments to the latter including grants for the compensation of reported losses carried forward	74
215	Receipts for providing pipelines/transmission through pipelines for transport through Germany (without withdrawals)	215	Other transport by pipeline	41
216	Receipts from and expenditure on inland freight water transport including towage charges and the cost of pushing barges in connection with German external trade	216	Inland waterway transport related to German imports and exports	41
217	Receipts from and expenditure for transmission of electricity	217	Transmission via electricity pipelines	42
219	Granting (and repayment) of loans with a maturity of more than 12 months by resident affiliated financial subsidiaries to enterprises and households, which hold direct or indirect stake	219	Granting (and repayment) of loans with a maturity of more than 12 months by resident financial subsidiaries (as lenders) to non-resident enterprises and households, which hold a direct or indirect stake in them	95
220*	Receipts of non-residents in tramp transport, charter fees for travel by sea	667	Receipts from non-residents from inward sea freight	43
		668	Receipts from non-residents from outward sea freight	43
220*	Expenditure on sea freight in connection with German exports	669	Sea transport related to German imports and exports	37
221	Granting and repayment of loans and deposits with a maturity of more than 12 months by enterprises and households	221	Granting and repayment of loans to non-residents, the endowment and repayment of credit balances at non-resident banks and the assignment (disclosed or undisclosed) of external claims with a period to maturity of more than 12 months by enterprises and households	81
222	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	Granting and repayment of loans with a maturity of more than 12 months by domestic enterprises and households and general government (as lenders) to non-resident enterprises in which they have a direct or indirect stake, and to branches and permanent establishments	77

223	Purchase and sale of borrower's notes as well as non-negotiable securities with a maturity of more than 12 months by enterprises and households	223	Purchase and assignment (disclosed or undisclosed) and redemption of borrower's note loans, registered debt securities, registered mortgage bonds and similar non-negotiable securities of foreign issuers with a maturity of more than 12 months by resident enterprises and households	81
225	Receipts and expenditure of resident airlines for air freight services in connection with German external trade	225	Air transport freight related to German imports and exports	38
226	Receipts and expenditure on transport by pipeline in connection with German external trade	226	Transport by pipeline related to German imports and exports	41
227	Granting (and repayment) of loans with a maturity of more than 12 months to non-resident enterprises which hold a direct or indirect stake	227	Granting (and repayment) of loans with a maturity of more than 12 months by domestic enterprises (as lenders) to non-resident enterprises, which hold a direct or indirect stake in said domestic enterprises, and loans that domestic branches and permanent establishments grant to their non-resident head offices	95
228	Granting (and repayment) of loans with a maturity of more than 12 months to non-resident fellow companies	228	Granting and repayment of loans with maturity of more than 12 months by domestic enterprises (as lenders) to non-resident enterprises, in which they do not hold direct or indirect stakes (et vice versa), but with which they share directly or indirectly a common direct investor	77, 95
230*	Receipts of residents in regular services, inward sea freight	677	Receipts from residents from inward sea freight	43
232	Purchase and sale of real estate and land abroad by enterprises and households	232	Purchase and sale of property and land abroad, and purchase and sale of units in closed-end real estate funds by domestic enterprises and households	82
233*	Receipts from and expenditure on the bilateral movement of rail freight	676	Rail transport related to German imports and exports	40
234*	Receipts of resident rail companies from transit	681	Other rail freight	40
236	Purchase and sale of shares in foreign enterprises, provided that they are not foreign securities or direct investments, by enterprises, households and general government	236	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions of corporate stakes, that are not securitised by shares, by domestic enterprises and households	83
		336	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions of corporate stakes, that are not not securitised by shares, by domestic general government	83
237	Exploration costs abroad	237	Exploration costs abroad	74
239	Other capital investments by enterprises, households and general government	239	Purchase and sale of other capital investments abroad by domestic enterprises and households	84
		339	Purchase and sale of other capital investments abroad by domestic general government	84
240	Expenditure on freight transport by land in connection with German external trade	240	Road freight related to German imports and exports	39
240*	Receipts of residents in regular services, outward sea freight	678	Receipts of residents from outward sea freight	43
244*	Payments to non-resident transport enterprises for air freight in connection with German external trade	225	Air transport freight related to German imports and exports	38
245	Money market instruments issued by domestic enterprises (original maturity of 12 months or less)	245	Money market instruments issued by domestic enterprises	88
247	Shares in domestic unlisted public limited companies, sector of domestic enterprises	247	Purchase and sale of capital interests in domestic unlisted enterprises in the legal form of public limited company and capital contributions, capital increases and capital reductions in the form of domestic shares, issued by unlisted enterprises	92

248	Capital reserves of domestic public limited companies, sector of domestic enterprises	248	Inpayments to the capital reserves and repayments including grants for the compensation of reported losses carried forward in the cases of domestic enterprises in the legal form of a public limited company	92
250*	Freight and other ancillary services in merchanting	many	Item to be reported under the service rendered	--
251	Shares in domestic non-public limited companies, sector of domestic enterprises	251	Purchase or sale of capital interests in domestic enterprises in the legal form of non- public limited companies, and capital contributions, capital increases and capital reductions with respect to these domestic enterprises. Payments associated with the establishment and dissolution or purchase and sale of domestic branches and permanent establishments of foreign enterprises and households	92
252	Capital reserves of domestic non-public limited companies, sector of domestic enterprises	252	Inpayments to the capital reserves of and re-payments to domestic enterprises in the legal form of non-public limited companies including grants for the compensation of their reported losses carried forward	92
253*	Receipts of residents in tramp transport, charter fees for inward sea freight	677	Receipts from residents from inward sea freight	43
258	Non-bank shares	258	Non-bank shares issued by domestic issuers	89
260*	Expenditure on sea/inland waterway/air/rail/land freight between third countries	081	Other sea freight	37
		082	Other air freight	38
		661	Other inland waterway freight	41
		671	Other road freight	39
		681	Other rail freight	40
260*	Receipts of residents in tramp transport, charter fees for outward sea freight	678	Receipts of residents from outward sea freight	43
261	Granting and repaying loans and deposits with a maturity of more than 12 months to enterprises and households	261	Granting and repayment of loans (and the disclosed assignment of domestic claims) with a maturity of more than 12 months to resident financial enterprises	99
		941	Granting and repayment of loans (and the disclosed assignment of domestic claims) with a maturity of more than 12 months to resident non-financial enterprises and households	99
262	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	Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises (as borrowers) from/to non-resident enterprises, which hold a direct or indirect stake in said domestic enterprises, and borrowing by resident branches and permanent establishments from their non-resident head offices	95
263	Initial Sales, redemptions or reacquisition of borrower's notes as well as non-negotiable securities; issues of enterprises and households	263	New issues and disclosed assignment, and repayment or repurchase of long-term borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents; issues of financial enterprises	99
		963	New issues and disclosed assignment, and repayment or repurchase of long-term borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents; issues of non-financial enterprises	99
267	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 by domestic enterprises, households and general government (as borrowers) from/to non-resident enterprises in which they have a direct or indirect stake, and with non-resident branches and permanent establishments	77

268	Raising (and repayment) of loans with a maturity of more than 12 months from foreign fellow companies	268	Raising and repayment of loans with maturity of more than 12 months by domestic enterprises (as borrowers) from non-resident enterprises, in which they do not hold direct or indirect stakes (et vice versa), but with which they share directly or indirectly a common direct investor	77, 95
269	Raising (and repayment) of loans with a maturity of more than 12 months of non-resident financial subsidiaries, in which there is a direct or indirect stake	269	Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises, households and general government (as borrowers) from/to non-resident financial subsidiaries in which they have a direct or indirect stake	77
270*	Receipts from and expenditure on air freight within Germany	082	Other air freight	38
271*	Receipts from and expenditure on inland waterway/rail/land transport within the economic territory	661	Other inland waterway freight	41
		671	Other road freight	39
		681	Other rail freight	40
272	Sale or repurchase of real estate and land to or from non-residents by sector of the resident seller of buyer enterprises and households	272	Purchase and sale of property and land in Germany, and of units in closed-end real estate funds floated in the economic territory, by enterprises and households	101
275	Undisclosed assignment of short-term domestic claims (maturity of 12 months or less); debtor enterprises and households	275	Undisclosed assignment and repayment of short-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of up to 12 months) on the part of residents, broken down by domestic debtor group: financial enterprises	100
		975	Undisclosed assignment and repayment of short-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of up to 12 months) on the part of residents, broken down by domestic debtor group: non-financial enterprises	100
276	Undisclosed assignment of long-term domestic claims; debtor enterprises and households	276	Undisclosed assignment and repayment of long-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents, broken down by domestic debtor group: financial enterprises	100
		976	Undisclosed assignment and repayment of long-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents, broken down by domestic debtor group: non-financial enterprises	100
278	Purchase or sale of shares in domestic enterprises, provided that they are not domestic securities or direct investments, by enterprises and households	278	Purchase or sale of capital interests, capital contributions, capital increases and reductions of corporate stakes, not securitised by shares, in resident enterprises	102
279	Other capital investment in Germany in the case of enterprises and households	279	Purchase and sale of other domestic capital investments with resident enterprises and households	102
280	Rental income and expenditure (by sector of the landlord or tenant), of enterprises and households	280	Leasing and rental receipts and payments from domestic enterprises or households	120
282	Interest on securities issued by foreign public sector, collected by enterprises and households	282	Interest on securities issued by the foreign public sector, which is collected by domestic enterprises or households	113
283	Interest on securities issued by foreign private sector, collected by enterprises and households	283	Interest on securities issued by the foreign private sector, which is collected by domestic enterprises or households	113
284	Interest income and expenditure arising from bank deposits, loans etc. of enterprises and households	284	Interest receipts and payments of enterprises and households arising from bank balances, loans etc.	119
285	Dividends and other income from domestic equities	285	Receipts from domestic shares or participation certificates that are paid to non-residents or paid to residents via foreign depositories	114

286	Income from participating interests in other corporations, of enterprises and households	286	Receipts from shares in other corporations (e.g. shares in private limited companies) that are collected or paid by domestic enterprises and households	116
287	Income from other business and capital investments, of enterprises and households	287	Receipts from other business and capital investments (e.g. shares in private partnerships) as well as branches that are collected or paid by domestic enterprises and households	116
288	Income from participating interests in public limited companies, of enterprises and households	288	Receipts from shares in public limited companies that are collected or paid by domestic enterprises and households	115
289	Interest on loans from direct investors to subsidiaries	289	Loans from direct investors to subsidiaries: Interest on lending by resident direct investors to their non-resident subsidiaries as well as interest on resident subsidiaries' borrowing from their non-resident direct investors	117
290	Grants for avoiding losses carried forward, of enterprises and households	290	Grants collected or paid by enterprises and households to avoid losses carried forward or annual losses, as well as the assumption of negative operating results of branches and permanent establishments inasmuch as they are included in the "outcome of normal business activities"	117
297	Income from other capital investment of enterprises, households and general government	297	Receipts and expenditures of enterprises and households as well as general government arising from other company shares in foreign or domestic non-public limited companies that are not securitised	120
298	Costs for the chartering of sea vessels under a foreign flag, freight vessels	298	Expenditure paid to non-residents for the chartering of sea vessels owned by non-residents	44
300*	Receipts from seaports and firms operating there	310	Auxiliary transport services in shipping	37, 44
310	Receipts from inland ports and airports as well as other subsidiary traffic companies/Expenditure on ancillary transport services in shipping	310	Auxiliary transport services in shipping	37, 44
		360	Auxiliary transport services in air transport	38
320*	Expenditure on ancillary transport services provided by road haulage companies (except fuel and other ship/vehicle supplies)	690	Auxiliary transport services in relation to inland waterway transport	41
		670	Auxiliary transport services in relation to road haulage	39
321	Granting and repayment of loans and deposits with a maturity of more than 12 months by general government	321	Granting and repayment of loans to non-residents, the endowment and repayment of credit balances at non-resident banks and the assignment (disclosed or undisclosed) of external claims with a period to maturity of more than 12 months by general government	81
323	Purchase and sale of borrower's note as well as non-negotiable securities with a maturity of more than 12 months by general government	323	Purchase and assignment (disclosed or undisclosed) and redemption of borrower's note loans, registered debt securities, registered mortgage bonds and similar non-negotiable securities of foreign issuers with a maturity of more than 12 months by resident general government	81
330*	Expenditure on ancillary transport services of other resident enterprises	680	Other auxiliary transport services	42
332	Purchase and sale of real estate and land abroad by general government	332	Purchase and sale of property and land abroad, and purchase and sale of units in closed-end real estate funds by domestic general government	82
340	Receipts from ancillary transport services provided for non-resident rail operators within Germany	340	Auxiliary transport services in relation to rail transport	40
340	Payments by resident rail companies for ancillary transport services provided by non-residents abroad			
344	Federal Treasury discount paper (Bubills)	344	Federal Treasury discount paper (Bubills)	88
345	Money market instruments issued by domestic general government (original maturity of 12 months or less)	345	Other money market instruments issued by general government	88

351	Granting and repayment loans and deposits with a maturity of more than 12 months to general government	351	Granting and repayment of loans (and the disclosed assignment of domestic claims) with a maturity of more than 12 months to resident general government	99
352	Undisclosed assignment of long-term domestic claims; debtor general government	352	Undisclosed assignment and repayment of long-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents; debtor general government	100
360	Receipts from ancillary transport services in air transport	360	Auxiliary transport services in air transport	38
360	Expenditure of resident airlines e.g. for take-off, landing and overflying charges as well as air traffic control			
361	Expenditure of resident airlines on the purchase of goods such as fuels, on-board catering and on-board sales	361	Required items for transport	37, 38, 39, 40, 41
362*	Receipts from supplying goods to meet the need of foreign inland waterway ships/land craft equipment (e.g. fuel)			
362*	Payments by inland waterway enterprises/ road haulage companies for fuels and other supplies for ships/vehicles			
366	Initial sales, redemption or reacquisition of borrower's notes as well as non-negotiable securities; issues of general government	366	New issues and disclosed assignment, and repayment or repurchase of long-term borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents; issues of the federal government	99
		367	New issues and disclosed assignment, and repayment or repurchase of long-term borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents; issues of the federal states	99
		368	New issues and disclosed assignment, and repayment or repurchase of long-term borrower's note loans, registered bonds and similar non-negotiable securities (maturity of more than 12 months) on the part of residents; issues of cities and local authorities	99
370*	Receipts from freight transport by land and other transport types (if these cannot be allocated elsewhere or broken down), as well as receipts arising from refunds of freight advances in connection with German external trade	many	Select carrier that represents the main focus of the transport service	--
372	Sales or repurchases of real estate and land to or from non-residents by sector of the resident seller or buyer general government	372	Purchase and sale of property and land in Germany and of units in closed-end real estate funds floated in the economic territory by general government	101
373	Undisclosed assignment of short-term domestic claims (maturity of 12 months or less); debtor general government	373	Undisclosed assignment and repayment of short-term domestic claims and borrower's note loans, registered bonds and similar non-negotiable securities (maturity of up to 12 months) on the part of residents; debtor general government	100
379	Other capital investment in Germany in the case of general government	379	Purchase and sale of other domestic capital investments with resident general government	102
380	Rental income and expenditure (by sector of the landlord or tenant) of general government	380	Leasing and rental receipts and payments from domestic general government	120
382	Interest on securities issued by the resident public sector	382	Interest on securities issued by the domestic public sector that is paid to non-residents or that residents as the first domestic instance receive from non-resident depositories	113
384	Interest income and expenditure arising from bank deposits, loans etc. of general government	384	Interest receipts and payments of general government arising from bank balances, loans etc.	119
400	Life insurance	400	Life insurance held by domestic policyholders	45

401	Secondary life insurance market	401	Secondary life insurance market	45
410	Transport insurance for German imports and exports	410	Transport insurance for resident policyholders	46
420	Other insurance transactions	420	Other insurance transactions involving domestic policyholders	47
440	Life insurance	440	Life insurance provided by domestic insurers to non-residents	45
441	Transport insurance for German imports and exports	441	Transport insurance provided by resident insurers - insurance contract with non-residents	46
442	Other insurance transactions	442	Other insurance transactions involving domestic insurers - insurance contract with non-residents	47
443	Life insurance	443	Life insurance provided by domestic insurers to residents	45
444	Transport insurance (import and export)	444	Transport insurance provided by resident insurers - insurance contract with residents	46
445	Other insurance transactions	445	Other insurance transactions involving domestic insurers - insurance contract with residents	47
450	Outgoing business	439	Reinsurance commission	--
		447	Premium refunds and loss recovery in outgoing (retro-) business (foreign reinsurer) ***	--
		449	Share of the profits (reinsurance)	48
		450	Outgoing (retro-) business**	48
		459	Loss sharing under reinsurance contracts	--
451	Incoming business	439	Reinsurance Commission	--
		448	Premium refunds and loss recovery in incoming (reinsurance) business (domestic reinsurer) ***	--
		449	Share of the profits (reinsurance)	48
		451	Incoming (reinsurance) business**	48
		459	Loss sharing under reinsurance contracts	--
460	Other receipts from recourse etc	460	Other insurance receipts	48
501*	Artistic copyrights	614	Use of audiovisual products and other artistic copyrights	28
		624	Reproduction, distribution and transmission of audiovisual products and other artistic copy rights	29
		634	Purchase/sale of audiovisual products and other artistic copyrights	30
502*	Patents, licences, inventions, processes (technical know-how)	615	Use of research findings, inventions and processes	28
		635	Purchase/sale of research results	30
503*	Other rights (e.g. trade marks, franchise fees, marketing rights and rights to use a name)	616	Use of brands, trademarks and franchises	28
		617	Use of other rights	29
		627	Other distribution rights	30
		636	Purchase/sale of trademark rights and brands	31
		637	Purchase/sale of other rights	31
507	Emissions rights (eg EU allowances, assigned amount units)	467	Foreign emissions allowances	83
		507	Domestic emissions allowances	102
510*	Film and television industry	564	Production of audiovisual and other artistic products	18
		614	Use of audiovisual products and other artistic copyrights	28
		624	Reproduction, distribution and transmission of audiovisual products and other artistic copy rights	29
		634	Purchase/sale of audiovisual products and other artistic copyrights	30
511*	Research and development	549	Research and development	18
		551	Product tests	18
512*	Engineering and other technical services and architects' fees	553	Technical services	19
		554	Architectural services	20
		555	Engineering services	20
		558	Agricultural and mining services	21

513*	IT services	573	IT-services	31
		613	Use of software	27
		623	Reproduction and distribution of computer software	29
		633	Purchase/sale of software	30
514*	Freelance work	many	must be reported under the service rendered, e.g.	--
		536	Legal services	22
		546	Auditing, bookkeeping and tax consultancy services	22
		556	Commercial services	22
		643	Recreational and heritage services	25
		658	Health services	25
516*	Commercial, organisational and administrative services	556	Commercial services	22
		571	Other product-related or enterprise-related services	24
517	Personnel leasing	517	Staff leasing	26
518*	Communication services	572	News and information services	32
		574	Storage of information and provision of related infrastructure	32
		576	Communication services	31
		629	Space transportation	42
519*	Fees for other entrepreneurial work; the type of work is to be described in detail	many	must be reported under the service rendered, e.g.	--
		567	Contract production	19
		619	Official fees	24
521	Compensation of employees	521	Compensation of employees	26
522*	Pensions and similar payments (e.g. company pensions)	638	Foreign pension funds	48
		639	Domestic pension funds	48
523	Commission fees	523	Commissions	21
		657	Auxiliary insurance services	48
525	Wage and salary payments to non-German employees at German embassies and consulates	525	Salary payments to foreign employees at German embassies and consulates	55
526	Pensions - Claims from social security funds	526	Pensions	54
527	Pensions - claims from previous employment	527	Pension benefits	54
528	War victims' pensions and related benefits	528	War victims' pensions and related benefits	54
529	Other pensions (e.g. accident benefits, reimbursement of paid contributions)	529	Other pensions	54
530*	Grants to subsidiaries, branches and operating plants	many	Item to be reported under the service rendered	--
531*	Overhead expenses	many	Item to be reported under the service rendered	--
533	Financial services	533	Financial services	22
534	Disposal services	534	Disposal services	20
540	Advertising and trade fair expenses	540	Advertising, market research, trade fair costs	23
560*	Repairs to means of transport	566	Maintenance and repair work	19
561	Repairs to buildings and other immovables	561	Repair work on buildings and other immovable assets	35
562*	Repairs to goods imported and exported for repair purposes	566	Maintenance and repair work	19
570	Construction sites in Germany: Payments made to non-resident firms in the economic territory/Receipts from construction work abroad commissioned by non-residents	569	Receipts from construction sites abroad that exist for more than one year/expenditure for construction sites in Germany that exist for more than one year	34,35
		570	Expenditure for construction sites in Germany that exist for less than one year/receipts from construction sites abroad that exist for less than one year	33,35

580	Construction sites in Germany: Receipts from goods deliveries to non-resident firms in the economic territory commissioned by residents/Construction sites abroad: Expenditure of resident firms on construction work abroad commissioned by non-residents	579	Receipts from construction sites in Germany that exist for more than one year/expenditure for construction sites abroad that exist for more than one year	34,35
		580	Receipts from construction sites in Germany that exist for less than one year/expenditure for construction sites abroad that exist for less than one year	33,35
583	Interest on securities issued by foreign private sector, collected by MFIs	583	Interest on securities issued by the foreign private sector which is collected by domestic MFIs	113
584	Swap rates and compensatory payments arising from interest and foreign exchange swaps	584	Swap interest and compensation payments	106,109
584	Total return swaps			
585	Income from foreign mutual fund shares, collected by MFIs	585	Receipts from foreign investment fund shares that are collected by domestic MFIs	114
591*	Postal and courier services	691	Other postal and courier services	42
		696	Postal and courier services related to German imports and exports	42
594	Rents/Operational leasing	594	Operational leasing	23
		694	Rents	24
595*	Other services; the services should be described in detail	571	Other product-related or enterprise-related services	24
		695	Other personal services	26
598*	Withdrawals from contract processing	997	Receipts from and expenditure on other trade in goods	63,64
600	Reduction in statistical value (e.g. cash discounts, warranties, warranty payments)	600	Payments related to German imports, exports and shipments that reduce the value of the goods	65
601	Import turnover tax	601	Charges related to German imports and exports	65
602	Increase in statistical value (e.g. price surcharges)	602	Payments related to German imports, exports and shipments that increase the value of the goods	65
606	Money market fund certificates of non-resident issuers with earnings distribution	606	Foreign money market funds with earnings distribution (also where there is the choice between a cash dividend and earnings retention)	72
607	Money market fund shares issued by foreign borrowers with earnings retention	607	Foreign money market funds with earnings retention	72
610	Incidental payments in services transactions	610	Warranties, reimbursements and repayments, and discounts in connection with service transactions with non-residents	65
641	Floating-rate notes	641	Floating-rate bonds issued by domestic general government	87
642*	Floating-rate euro bonds	465	Floating-rate euro bonds issued by domestic MFIs	88
		466	Floating-rate euro bonds issued by domestic enterprises	88
646	Money market fund shares issued by domestic borrowers with earnings distribution	646	Domestic money market funds with earnings distribution (including those offering a choice between a cash distribution and earnings retention)	90
647	Money market fund shares issued by domestic borrowers with earnings retention	647	Domestic money market funds with earnings retention	90
649*	Floating-rate foreign-currency bonds	495	Floating-rate foreign-currency bonds issued by domestic MFIs	88
		496	Floating-rate foreign-currency bonds issued by domestic enterprises	88
685	Income from domestic mutual fund shares	685	Receipts from domestic investment fund shares that are paid to non-residents or received by residents from non-resident depositories	115
689	Interest on loans from subsidiaries to direct investors	689	Loans from subsidiaries to direct investors: Interest on lending by resident subsidiaries to their non-resident direct investors as well as interest on resident direct investors' borrowing from their non-resident subsidiaries	117
700	Receipts and expenditure of the Federal armed forces for services	700	Receipts and expenditure of the German armed forces	56

701	Euro dominated bonds issued by foreign public sector	701	Euro bonds issued by the foreign public sector	70
702	Euro-dominated bonds issued by foreign private sector	702	Euro bonds issued by the foreign private sector	70
710	Payments to German diplomatic missions to cover regular operating costs	710	Federal government payments to diplomatic missions abroad to cover regular operating costs	55
712	Wage and salary payments to German employees at German embassies and consulates	712	Salary payments to German employees at German embassies and consulates	55
720	General government indemnification payments	720	Reparation payments by public authorities	55
723*	General government indemnification payments arising from agreements concluded with other countries and international organisations			
724	Indemnification payments made by private sector entities, such as enterprises and associations	724	Reparation payments made by private sector entities	53
725	Debt relief granted by central government	725	Debt relief granted by the federal government	56
727	Debt relief granted by the private sector	727	Debt relief granted by private sector	53
740	Contributions to international organisations and refunds of these contributions	740	Transactions with international organisations	56
750*	Central government development aid	760	Other receipts and expenditure of the federation, federal states, local authorities and other public authorities	56
753*	Development aid from the state governments, local authorities and other public bodies			
760	Central government receipts and expenditure for unrequited transfers			
761*	Receipts and expenditure of state governments, local authorities and other public bodies to non-residents			
762	Income tax and solidarity surcharge (public bodies)	762	Income tax and solidarity surcharge (public bodies)	55
763	Investment income tax and corporation tax (public bodies)	763	Investment income tax and corporation tax (public bodies)	55
764	Value-added tax (public bodies)	764	Value-added tax (public bodies)	55
765	Trade tax (public bodies)	765	Trade tax (public bodies)	55
770	Receipts from the delivery of goods, invoicing in euro	770	Deliveries of goods and the provision of services to foreign armed forces stationed in Germany	24,63
775*	Receipts from services, invoicing in euro			
780*	Receipts from deliveries of goods, invoicing in foreign currency			
782	Interest on securities issued by foreign public sector, collected by general government	782	Interest on securities issued by the foreign public sector which is collected by domestic general government	113
783	Interest on securities issued by foreign private sector, collected by general government	783	Interest on securities issued by the foreign private sector which is collected by domestic general government	113
785*	Receipts from services, invoicing in foreign currency	770	Deliveries of goods and the provision of services to foreign armed forces stationed in Germany	24,63
789	Interest on loans between fellow companies	789	Loans between affiliated companies: Interest on lending by affiliated companies between which there exists no direct or indirect holding, but which directly or indirectly share the same direct investor	117
790*	Refund of federal taxes	762	Income tax and solidarity surcharge (public bodies)	55
		763	Investment income tax and corporation tax (public bodies)	55
		764	Value-added tax (public bodies)	55
		765	Trade tax (public bodies)	55
		769	Property tax and real estate transfer tax (public bodies)	55
		774	Other taxes (public bodies)	55
791*	Refund of state government taxes and local authority taxes	762	Income tax and solidarity surcharge (public bodies)	55
		763	Investment income tax and corporation tax (public bodies)	55
		764	Value-added tax (public bodies)	55
		765	Trade tax (public bodies)	55
		769	Property tax and real estate transfer tax (public bodies)	55
		774	Other taxes (public bodies)	55

810	Transfers to/from foreign authorities and international organisations, e.g. for foreign income tax	810	Payments arising from transactions with foreign authorities	52
812	Incoming payments for subsidies received from the European Union	812	Subsidies received from the European Union	52
820	OTC options with foreign option writers	820	OTC options with foreign writers	108
		833	Staff options issued by non-resident companies	108
821	Options listed on foreign derivatives exchanges	821	Options, foreign futures exchanges	105
827	Shares held in foreign, listed public limited companies by MFIs	827	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions from/to foreign listed public limited companies	73
830	OTC options with resident option writers	830	OTC Options with resident writers	108
		832	Staff options issued by domestic companies	108
831	Options listed on domestic derivative exchanges	831	Options, domestic futures exchanges	105
840	Credit default swaps	840	Credit default swaps	108
842	Financial futures listed on domestic derivatives exchanges	842	Financial futures, domestic futures exchanges	104
847	Shares in domestic listed public limited companies, sector of domestic MFIs	847	Purchase and sale of capital interests in domestic listed MFIs in the legal form of a public limited company and capital contributions, capital increases and capital reductions in the form of domestic shares, issued by listed MFIs	91
850	Payments arising from inheritances, legacies, donation, restitution, immigration and emigration	850	Inheritances, legacies, donations, restitution	52
851*	Support payments and alimony	728	Personal transfers between private households	53
		729	Other private support payments	54
852*	Payments made in the field of development aid by church bodies or private aid organisations as well as funds received (e.g. from the EU) for forwarding to developing countries	728	Personal transfers between private households	53
		729	Other private support payments	54
854	Penalties and warranty payments, lump-sum severance payments, gambling revenue, stakes, player transfers etc as well as premium refunds from insurance transactions	854	Other transfers	57
861	Payments sent by foreign workers to their home countries for the purpose of supporting family members	861	Workers' remittances	53
862	Payments sent by foreign workers to their home countries for the purpose of acquiring buildings or undertaking other capital investments	862	Capital investments by foreign workers	53
882	Financial futures listed on foreign derivative exchanges	882	Financial futures, foreign futures exchanges	104
883	Other OTC forwards	883	Other OTC forward-type contracts	110
885	Income from foreign mutual fund shares, collected by enterprises, households and general government	885	Receipts from foreign investment fund shares that are collected by domestic enterprises, households and general government	115
889	Interest on loans from financial subsidiaries to direct investors	889	Loans from financial subsidiaries to direct investors: Interest on lending by resident financial subsidiaries to their non-resident direct investors as well as interest on resident direct investors' borrowing from their non-resident financial subsidiaries	117
898	Forward rate agreements	898	Forward rate agreements	106
900*	Repayments of advance payments and double payments; the purpose of the payment is to be described in detail	950	Other goods and services transactions	122
		951	Other financial transactions	122
927	Shares in foreign, listed public limited companies held by enterprises, households and general government	927	Purchase and sale of capital interests, capital contributions, capital increases and capital reductions from/to foreign listed public limited companies	74

947	Shares in domestic listed public limited companies, sector of domestic enterprises	947	Purchase or sale of capital interests in domestic listed enterprises in the legal form of a public limited company and capital contributions, capital increases and capital reductions in the form of domestic shares, issued by listed enterprises	92
984	Equity swaps	984	Equity swaps	107
985	Dividends and other income from foreign shares that are collected by domestic enterprises, households and general government	985	Receipts from foreign shares or participation certificates that are collected by domestic enterprises, households and general government	114
990	Trade in gas - delivery point abroad (no import or export)	990	Trade in gas - delivery point abroad	62
994	Trade in electricity - delivery point in Germany (no import or export)	994	Trade in electricity - delivery point in Germany	62
995	Trade in electricity - delivery point abroad (no import or export)	995	Trade in electricity - delivery point abroad	62
997	Trade in goods in Germany (no import or export)	003	Merchanting	61
		989	Trade in gold	62
		997	Receipts from and expenditure on other trade in goods	63,64
998	Trade in gas - delivery point in Germany (no import or export)	998	Trade in gas - delivery point in Germany	62

* Code no longer exists.

** Payments in connection with reinsurance have to be reported gross contrary to the previous regulation.

*** Please use only after consulting Deutsche Bundesbank.

Changes or additions vis-à-vis the list of September 2014 have a grey background.