

List of codes showing incoming and outgoing payments

- As at January 2017 -

BA 1 = incoming payments concerning services, transfers, trade in goods
 BA 2 = outgoing payments concerning services, transfers, trade in goods
 BA 3 = incoming payments concerning financial transactions and investment income
 BA 4 = outgoing payments concerning financial transactions and investment income
 BA 5 = incoming payments concerning merchandising
 BA 6 = outgoing payments concerning merchandising

Services

	Code	BA	
Product-related services			
Research and development	549	1	2
Product tests	551	1	2
Production of audiovisual and other artistic products	564	1	2
Maintenance and repair work	566	1	2
Contract production	567	1	2
Technical services	553	1	2
Architectural services	554	1	2
Engineering services	555	1	2
Disposal services	534	1	2
Agricultural and mining services	558	1	2
Enterprise-related services			
Commissions	523	1	2
Financial Services	533	1	2
Legal Services	536	1	2
Auditing, bookkeeping and tax consultancy services	546	1	2
Commercial Services	556	1	2
Advertising, market research, trade fair costs	540	1	2
Operational Leasing	594	1	2
Official fees	619	1	2
Rents	694	1	2
Other product-related or enterprise-related services	571	1	2
Personal services			
Health services	658	1	2
Education services	659	1	2
Recreational and heritage services	643	1	2
Staff leasing	517	1	2
Compensation of employees	521	1	2
Other personal services	695	1	2
Intellectual property			
1 Royalties and licences			
Use of software	613	1	2
Use of audiovisual products and other artistic copyrights	614	1	2
Use of research findings, inventions and processes	615	1	2
Use of brands, trademarks and franchises	616	1	2
Use of other rights	617	1	2
2 Distribution and reproduction rights relating to intellectual property			
Reproduction and distribution of computer software	623	1	2
Reproduction, distribution and transmission of audiovisual products and other artistic copy rights	624	1	2
Other distribution rights	627	1	2
3 Acquisition/sale of intellectual property			
Purchase/sale of software	633	1	2
Purchase/sale of audiovisual products and other artistic copyrights	634	1	2
Purchase/sale of research results	635	1	2
Purchase/sale of trademark rights and brands	636	1	2
Purchase/sale of other rights	637	1	2
Telecommunications, computer and information services			
Communication services	576	1	2
IT-Services	573	1	2
News and information services	572	1	2
Storage of information and provision of related infrastructure	574	1	2

Construction services	Code	BA	
1 Construction sites abroad for less than one year commissioned by non-residents			
Expenditure for construction sites abroad that exist for less than one year	580	—	2
Receipts from construction sites abroad that exist for less than one year	570	1	—
2 Construction sites abroad for more than one year commissioned by non-residents			
Expenditure for construction sites abroad that exist for more than one year	579	—	2
Receipts from construction sites abroad that exist for more than one year	569	1	—
3 Construction sites in Germany for less than one year commissioned by residents			
Receipts from construction sites in Germany that exist for less than one year	580	1	—
Expenditure for construction sites in Germany that exist for less than one year	570	—	2
4 Construction sites in Germany for more than one year commissioned by residents			
Receipts from construction sites in Germany that exist for more than one year	579	1	—
Expenditure for construction sites in Germany that exist for more than one year	569	—	2
5 Other construction services			
Repair work on buildings and other immovable assets	561	1	2
Transport services			
1 Shipping			
Sea transportation of passengers	654	1	2
Sea transport related to German imports and exports	669	1	2
Other sea transport	081	1	2
Auxiliary transport services in shipping	310	1	2
2 Air transport			
Transport of passengers by air	014	1	2
Air transport related to German imports and exports	225	1	2
Other air freight	082	1	2
Auxiliary transport services in air transport	360	1	2
3 Road transport			
Transport of passengers by road	674	1	2
Road transport related to German imports and exports	240	1	2
Other road freight	671	1	2
Auxiliary transport services in relation to road haulage	670	1	2
4 Rail transport			
Transport of passengers by rail	013	1	2
Rail transport related to German imports and exports	676	1	2
Other rail freight	681	1	2
Auxiliary transport services in relation to rail transport	340	1	2
5 Inland waterway transport			
Inland waterway transportation of passengers	664	1	2
Inland waterway transport related to German imports and exports	216	1	2
Other inland waterway freight	661	1	2
Auxiliary transport services in relation to inland waterway transport	690	1	2
6 Transport by pipeline and electricity transmission			
Transport by pipeline related to German imports and exports	226	1	2
Other transport by pipeline	215	1	2
Transmission via electricity pipelines	217	1	2
7 Postal and courier services (KEP)			
Postal and courier services related to German imports and exports	696	1	2
Other postal and courier services	691	1	2
8 Other transport services			
Required items for transport	361	1	2
Space transportation	629	1	2
Other auxiliary transport services	680	1	2
Insurance transactions			
1 Life insurance (excluding term life insurance)			
Life insurance held by domestic policyholders	400	1	2
Life insurance provided by domestic insurers to non-residents	440	1	2
Life insurance provided by domestic insurers to residents	443	—	2
2 Secondary life insurance market			
Secondary life insurance market	401	1	2
3 Transport insurance			
Transport insurance for resident policyholders	410	1	2
Transport insurance provided by resident insurers - insurance contract with non-residents	441	1	2
Transport insurance provided by resident insurers - insurance contract with residents	444	—	2

4 Other insurance	Code	BA	
Other insurance transactions involving domestic policyholders	420	1	2
Other insurance transactions involving domestic insurers - insurance contract with non-residents	442	1	2
Other insurance transactions involving domestic insurers - insurance contract with residents	445	—	2
5 Reinsurance			
Reinsurance commission **	439	1	2
Premium refunds and loss recovery in outgoing (retro-) business (foreign reinsurer) *	447	1	2
Premium refunds and loss recovery in incoming (reinsurance) business (domestic reinsurer) *	448	1	2
Profit-sharing under reinsurance contracts **	449	1	2
Outgoing (retro-) business	450	1	2
Incoming (reinsurance) business	451	1	2
Loss-sharing under reinsurance contracts **	459	1	2
6 Private pensions			
Foreign pension funds	638	1	2
Domestic pension funds	639	1	2
7 Miscellaneous			
Other insurance receipts	460	1	—
Auxiliary insurance services	657	1	2
Travel			
Travel	017	1	2

Transfers

Private Transfers			
Payments arising from transactions with foreign authorities	810	1	2
Subsidies received from the European Union	812	1	—
Inheritances, legacies, donations, restitution	850	1	2
Reparation payments made by private sector entities	724	—	2
Debt relief granted by private sector	727	1	2
Personal transfers between private households	728	1	2
Workers' remittances	861	1	2
Capital investments by foreign workers	862	1	2
Other private support payments	729	1	2
Bank levy to Single Resolution Fund **	815	1	2
Transactions by the federation, federal states and local authorities			
1 Expenditure on pensions			
Pensions	526	—	2
Pension benefits	527	—	2
War victims' pensions and related benefits	528	—	2
Other pensions	529	—	2
2 Tax revenue and tax refunds from domestic public authorities			
Income tax and solidarity surcharge	762	1	2
Investment income tax and corporation tax	763	1	2
Value-added tax	764	1	2
Trade tax	765	1	2
Property tax and real estate transfer tax	769	1	2
Other taxes	774	1	2
3 Federal government payments to German diplomatic missions			
Federal government payments to German diplomatic missions abroad to cover regular operating costs	710	1	2
Salary payments to German employees at German embassies and consulates	712	1	2
Salary payments to foreign employees at German embassies and consulates	525	—	2
4 Other receipts and expenditure of the federation, federal states and local authorities			
Reparation payments by public authorities	720	—	2
Transactions with international organisations	740	1	2
Receipts and expenditure of the German armed forces	700	1	2
Debt relief granted by the federal government	725	—	2
Other receipts and expenditure of the federation, federal states, local authorities and other public authorities	760	1	2
Other transfers			
Other transfers	854	1	2

Trade in goods

(Note: Payments in conjunction with German imports and exports or the shipment of goods are, pursuant to Section 63 para. 2 no. 2 of AWV, exempt from reporting requirements)	Code	BA	
Merchanting			
Merchanting	003	5	6
Trade in electricity and gas			
Trade in gas - delivery point in Germany	998	1	2
Trade in gas - delivery point abroad	990	1	2
Trade in electricity - delivery point in Germany	994	1	2
Trade in electricity - delivery point abroad	995	1	2
Trade in gold			
Trade in gold	989	1	2
Other trade in goods			
Delivery of goods and the provision of services to foreign armed forces stationed in Germany	770	1	—
Receipts from and expenditure on other trade in goods	997	1	2
Ancillary services in goods and services transactions			
Payments related to German imports and exports and shipments that reduce the value of the goods	600	1	2
Payments related to German imports and exports and shipments that increase the value of the goods	602	1	2
Charges related to German imports and exports	601	1	2
Warranties, reimbursements and repayments, and discounts in connection with service transactions with non-residents	610	1	2

Financial transactions and investment income

I. Investments of residents in foreign economic territories

Foreign securities			
1 Bonds			
(a) Bonds issued by the foreign public sector			
Euro bonds issued by the foreign public sector	701	3	4
Foreign currency bonds issued by the foreign public sector	101	3	4
(b) Bonds issued by the foreign private sector			
Euro-Bonds issued by the foreign private sector	702	3	4
Foreign currency bonds issued by the foreign private sector	102	3	4
2 Money market instruments			
Money market instruments issued by non-residents	105	3	4
3 Shares			
Shares and other equity shares issued by non-residents	104	3	4
4 Investment fund shares			
(a) Money market fund shares			
Foreign money market funds with earnings distribution (also where there is the choice between a cash dividend and earnings retention.	606	3	4
Foreign money market funds with earnings retention	607	3	4
(b) Other investment fund shares			
Other foreign investment funds with earnings distribution (also where there is the choice between a cash dividend and earnings retention)	106	3	4
Other foreign investment funds with earnings retention	129	3	4
Direct investments in foreign economic territories			
1 Shares in the capital and reserves of non-resident enterprises, branches and permanent establishments			
(a) Shares in foreign public limited companies, held by domestic MFIs			
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign unlisted public limited companies	107	3	4
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign listed public limited companies	827	3	4
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	108	3	4

(b) Shares in foreign public limited companies held by resident enterprises, households and general government	Code	BA	
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign unlisted public limited companies	207	3	4
Purchase and sale of capital interests , capital contributions, capital increases and capital reductions from/to foreign listed public limited companies	927	3	4
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	208	3	4
(c) Shares in foreign enterprises in a legal form other than that of a public limited company, held by domestic MFIs			
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	111	3	4
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	112	3	4
(d) Shares in foreign companies other than that of a public limited company held by resident enterprises, households and general government			
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	211	3	4
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	212	3	4
Exploration costs abroad	237	3	4
(e) Shares in foreign investment funds (capital interest >= 10 per cent)			
Purchase and sale of shares in foreign investment funds (open-end fund) in the legal form of listed public limited companies (interest >= 10 per cent) **	890	3	4
Purchase and sale of shares in foreign investment funds (open-end fund) in the legal form of unlisted public limited companies (interest >= 10 per cent) **	891	3	4
Purchase and sale of shares in foreign investment funds (open-end fund) in the legal form of non-public limited companies (interest >= 10 per cent) **	892	3	4
Purchase and sale of shares in foreign investment funds (closed-end fund) in the legal form of non-listed public limited companies (interest >= 10 per cent) **	894	3	4
Purchase and sale of shares in foreign investment funds (closed-end fund) in the legal form of non-public limited companies (interest >= 10 per cent) **	895	3	4
2 Direct investment loans of resident direct investors			
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	222	3	4
Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises and households and general government (as borrowers) from non-resident enterprises in which they have a direct or indirect stake and with non-resident branches and permanent establishments	267	3	4
Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises and households and general government (as borrowers) from non-resident financial subsidiaries in which they have a direct or indirect stake	269	3	4
Granting and repayment of loans with a 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	228	3	4
Raising and repayment of loans with a 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	268	3	4
Loans to non-residents and deposits at non-resident banks			
1 Loans and bank balances with an original maturity of up to 12 months (short-term loans and deposits)		not subject to reporting requirements	
2 Loans and bank balances with an original maturity of more than 12 months (long-term loans and deposits)			
The 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	221	3	4
General government	321	3	4
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	123	3	4
Enterprises and households	223	3	4
General government	323	3	4
Land and buildings and titles to these in foreign economic territories			
Purchase and sale of property and land abroad, and purchase and sale of units in closed-end real estate funds by domestic			
MFIs	132	3	4
Enterprises and households	232	3	4
General government	332	3	4

Other capital investments abroad	Code	BA	
1 Shares in non-resident enterprises, where they are not securitised or to be reported under direct investments			
Purchase and sale of capital interests, capital contributions, capital increases and capital reductions of corporate stakes, that are not securitised by shares, by domestic MFIs	136	3	4
Enterprises and households	236	3	4
General government	336	3	4
2 Foreign emissions allowances			
Foreign emissions allowances	467	3	4
3 Other capital investments abroad			
Purchase and sale of other capital investments abroad by domestic MFIs	139	3	4
Enterprises and households	239	3	4
General government	339	3	4

II. Investments by non-residents in the economic territory

Domestic securities			
1 Bonds			
(a) Bonds issued by the domestic public sector			
Federal Treasury notes	140	3	4
Fixed-interest bonds issued by domestic general government	141	3	4
Floating-rate bonds issued by domestic general government	641	3	4
Principal strips of strippable Federal bonds	133	3	4
Coupon strips of strippable Federal bonds	134	3	4
Foreign-currency bonds issued by domestic general government	143	3	4
(b) Bonds and debt securities issued by domestic banks (MFIs)			
Fixed-interest euro bonds issued by domestic MFIs	461	3	4
Floating-rate euro bonds issued by domestic MFIs	465	3	4
Fixed-interest foreign-currency bonds issued by domestic MFIs	491	3	4
Floating-rate foreign-currency bonds issued by domestic MFIs	495	3	4
(c) Bonds and debt securities issued by domestic enterprises			
Fixed-interest euro bonds issued by domestic enterprises	462	3	4
Floating-rate euro bonds issued by domestic enterprises	466	3	4
Fixed-interest foreign-currency bonds issued by domestic enterprises	492	3	4
Floating-rate foreign-currency bonds issued by domestic enterprises	496	3	4
2 Money market instruments			
Money market instruments issued by domestic MFIs	145	3	4
Money market instruments issued by domestic enterprises	245	3	4
Federal Treasury discount paper (Bubills)	344	3	4
Other money market instruments issued by general government	345	3	4
3 Shares			
Bank shares issued by domestic issuers	144	3	4
Non-bank shares issued by domestic issuers	258	3	4
4 Participation certificates ("Genussscheine")			
Participation certificates issued by domestic issuers	155	3	4
5 Investment fund shares			
(a) Money market fund shares			
Domestic money market funds with earnings distribution (including those offering a choice between a cash distribution and earnings retention)	646	3	4
Domestic money market funds with earnings retention	647	3	4
(b) Other investment fund shares			
Other domestic investment funds with earnings distribution (including those offering a choice between a cash distribution and earnings retention)	146	3	4
Other domestic investment funds with earnings retention	157	3	4
Direct investment in the economic territory			
1 Shares in the capital and reserves of resident enterprises, branches and permanent establishments			
(a) Shares in domestic MFIs in the legal form of a public limited company			
Purchase and sale of capital interests in domestic unlisted 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 unlisted MFIs	147	3	4
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	847	3	4
Impayments 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	148	3	4

(b) Shares in domestic enterprises in the legal form of a public limited company	Code	BA	
Purchase and sale of capital interests in domestic unlisted 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 unlisted enterprises	247	3	4
Purchase and 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	947	3	4
Impayments to the capital reserves and repayments including grants for the compensation of reported losses carried forward in the case of domestic enterprises in the legal form of a public limited company	248	3	4
(c) Shares in domestic MFIs in a legal form other than that of a public limited company			
Purchase and 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	151	3	4
Impayments to the capital reserves 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	152	3	4
(d) Shares in domestic enterprises in a legal form other than that of a public limited company			
Purchase and 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	251	3	4
Impayments to the capital reserves and repayments to domestic enterprises in the legal form of non-public limited companies including grants for the compensation of their reported losses carried forward	252	3	4
2 Direct investment loans of resident direct investment enterprises, branches and permanent establishments			
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 an indirect or direct stake in said domestic enterprises and borrowing by resident branches and permanent establishments from their non-resident head offices	262	3	4
Granting and repayment of loans with a maturity of more than 12 months by domestic enterprises (as lenders) to non-resident enterprises and individuals which hold an indirect or direct stake in said domestic enterprises and loans that domestic branches and permanent establishments grant to their non-resident head offices	227	3	4
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 an indirect or direct stake in them	219	3	4
Raising and repayment of loans with a maturity of more than 12 months by domestic enterprises (as borrowers) from non-resident enterprises in which they do not hold indirect or direct stakes (et vice versa) but with which they share, directly or indirectly a common direct investor	268	3	4
Granting and repayment of loans with a maturity of more than 12 months by domestic enterprises (as lenders) to non-resident enterprises in which they do not hold indirect or direct stakes (et vice versa) but with which they share, directly or indirectly a common direct investor	228	3	4
Loans to residents and deposits at resident banks			
1 Loans and bank balances with an original maturity of up to 12 months (short-term loans and deposits)			
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 into the following domestic debtor groups			
MFIs	175	3	4
Financial enterprises	275	3	4
Non-financial enterprises	975	3	4
General government	373	3	4
2 Loans and bank balances with an original maturity of more than 12 months (long-term loans and deposits)			
The granting and repayment of loans (and the disclosed assignment of domestic claims) with a maturity of more than 12 months to resident:			
Financial enterprises	261	3	4
Non-financial enterprises and households	941	3	4
General government	351	3	4
New issues and disclosed assignment , 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	163	3	4
Issued by financial enterprises	263	3	4
Issued by non-financial enterprises	963	3	4
Issued by general government	366	3	4
Issued by federal states (Länder)	367	3	4
Issued by cities and local authorities	368	3	4

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 into the following domestic debtor groups	Code	BA	
MFIs	176	3	4
Financial enterprises	276	3	4
Non-financial enterprises	976	3	4
General government	352	3	4
Land and buildings and titles to these in the economic territory			
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)	172	3	4
Enterprises and households	272	3	4
General government	372	3	4
Other domestic capital investments			
1 Shares in resident enterprises, where not securitised or to be reported under direct investments			
Purchase and sale of capital interests, capital contributions, capital increases and reductions of corporate stakes, not securitised by shares, in resident:			
MFIs	178	3	4
Enterprises	278	3	4
2 Domestic emissions allowances			
Domestic emissions allowances	507	3	4
3 Other domestic capital investments			
Purchase and sale of other capital investments in Germany with resident:			
MFIs	179	3	4
Enterprises and households	279	3	4
General government	379	3	4

III Financial derivatives

1 Financial Futures			
Financial Futures, foreign futures exchanges	882	3	4
Financial Futures, domestic futures exchanges	842	3	4
2 Options			
Options, foreign futures exchanges	821	3	4
Options, domestic futures exchanges	831	3	4
3 Forward Rate Agreements (FRAs)			
Forward Rate Agreements	898	3	4
4 Interest rate and currency swaps			
Swap interest and compensation payments	584	3	4
5 Equity Swaps			
Equity Swaps	984	3	4
6 OTC options			
OTC options with foreign writers	820	3	4
OTC options with resident writers	830	3	4
Staff options issued by domestic companies	832	3	4
Staff options issued by non-resident companies	833	3	4
7 Credit Default Swaps			
Credit Default Swaps	840	3	4
8 Total Return Swaps			
Total Return Swaps	584	3	4
9 Warrants			
Warrants of foreign issuers	110	3	4
Warrants of resident issuers	150	3	4
10 Other OTC forward-type contracts			
Other OTC forward-type contracts	883	3	4

IV Investment income (Receipts and expenditure)

Receipts from securities			
1 Interest on securities			
(a) Interest on securities issued by the public sector			
Interest on securities issued by the foreign public sector which is collected by domestic MFIs	182	3	4
Interest on securities issued by the foreign public sector which is collected by domestic enterprises or households	282	3	4
Interest on securities issued by the foreign public sector which is collected by domestic general government	782	3	4
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	382	3	4

(b) Interest on securities issued by the private sector	Code	BA	
Interest on securities issued by the foreign private sector which is collected by domestic MFIs	583	3	4
Interest on securities issued by the foreign private sector which is collected by domestic enterprises and households	283	3	4
Interest on securities issued by the foreign private sector which is collected by domestic general government	783	3	4
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	183	3	4
2 Dividends, income from participation certificates and investment fund shares			
Receipts from foreign shares or participation certificates that are collected by domestic MFIs	185	3	4
Receipts from foreign shares or participation certificates that are collected by domestic enterprises, households and general government			
Receipts from shares in foreign investment funds (open-end fund) that are collected by domestic MFIs, enterprises, households and general government, interest >= 10 per cent **	893	3	4
Receipts from shares in foreign investment funds (closed-end fund) that are collected by domestic MFIs, enterprises, households and general government, interest >= 10 per cent **	896	3	4
Receipts from domestic shares or participation certificates that are paid to non-residents or paid to residents via foreign depositories			
Receipts from foreign shares or participation certificates that are collected by domestic enterprises, households and general government	985	3	4
Receipts from domestic shares or participation certificates that are paid to non-residents or paid to residents via foreign depositories	285	3	4
Receipts from foreign investment fund shares that are collected by domestic MFIs	585	3	4
Receipts from foreign investment fund shares that are collected by domestic enterprises, households and general government	885	3	4
Receipts from domestic investment fund shares that are paid to non-residents or received by residents from non-resident depositories	685	3	4
Receipts from direct investment			
1 Receipts from shares			
Receipts from shares in public limited companies that are collected or paid by domestic MFIs	188	3	4
Receipts from shares in public limited companies that are collected or paid by domestic enterprises and households	288	3	4
2 Receipts from other stakes			
Receipts from shares in other corporations (e.g. shares in private limited companies) that are collected or paid by domestic MFIs	186	3	4
Receipts from shares in other corporations (e.g. shares in private limited companies) that are collected or paid by domestic enterprises and households	286	3	4
Receipts from other business and capital investments (e.g. shares in private partnerships) as well as branches that are collected or paid by domestic MFIs	187	3	4
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	287	3	4
3 Interest on direct investment loans			
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	289	3	4
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	689	3	4
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	789	3	4
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	889	3	4
4 Grants for avoiding losses carried forward			
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".	190	3	4
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".	290	3	4
Interest on loans and bank balances (deposits)			
Interest receipts and payments of MFIs arising from bank balances, loans etc.	184	3	4
Interest receipts and payments of enterprises and households arising from bank balances, loans etc.	284	3	4
Interest receipts and payments of general government arising from bank balances, loans etc.	384	3	4
Receipts and payments of negative interest of MFIs from bank deposit, loans etc. **	181	3	4
Receipts and payments of negative interest of enterprises or households from bank deposit, loans etc. **	281	3	4
Receipts and payments of negative interest of general government from bank deposit, loans etc. **	381	3	4
Rents on real estate			
Leasing and rental receipts and payments from domestic MFIs	180	3	4
Leasing and rental receipts and payments from domestic enterprises or households	280	3	4
Leasing and rental receipts and payments from domestic general government	380	3	4

Receipts from other capital investment	Code	BA	
Receipts and expenditures of MFIs arising from other company shares in foreign or domestic non-public limited companies that are not securitised	197	3	4
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	297	3	4

Other transactions

Other transactions that cannot be directly attributed to the codes for trade in goods and services or financial transactions			
Other goods and services transactions	950	1	2
Other financial transactions	951	3	4

* Use only after consulting Deutsche Bundesbank

** Deviation vis-à-vis annex LV to the Foreign Trade and Payments Regulation

Changes or additions vis-à-vis the list of March 2016 have a grey background.