

Annex Z 4 to AWV

Payments relating to external transactions

Report pursuant to section 67 et seq of the Foreign Trade and Payments Regulation (AWV)

To
Deutsche Bundesbank
 Servicezentrum Außenwirtschaftsstatistik
55148 Mainz

Month/year:

Registration number:

Respondent: _____

Branch of Activity: _____

Address: _____

Phone (+extension): _____ Fax: _____

Contact: _____

E-mail-address: _____

| Purpose of payment | Number of units ¹⁾ Shares | International Securities Identification number ISIN ¹⁾ | Chap-ter No. ²⁾ | BA | Trans-action code | Country | Coun-try code | Incoming payments | Outgoing payments | Netting and Clearing (V) Contribution of assets and rights (E) |
|--------------------|---|--|----------------------------|----|-------------------|---------|---------------|------------------------------|-------------------|---|
| | | | | | | | | Amounts in thousands of Euro | | |
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Vordr. AWV - Z 4 09.13

1) For direct investment certified in shares
 2) For merchanting transactions

Explanatory notes prepared by the Deutsche Bundesbank on the reporting form “Payments relating to external transactions”

- Annex Z 4 to the Foreign Trade and Payments Regulation (AWV) -

General information

The statistical data are required by the Deutsche Bundesbank for the purpose of compiling the German balance of payments. Sections 67 *et seq* of the Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung* or AWV) – hereinafter referred to as AWV – impose a statutory obligation to furnish this information. The Bundesbank undertakes to treat these data confidentially and will not make them available to third parties.

Reporting requirements and reporting exemptions

The following payments must be reported:

- Payments that **residents receive from non-residents** or from residents for the account of non-residents (**incoming payments**)
- Payments that **residents make to non-residents** or to residents for the account of non-residents (**outgoing payments**)

These also include outgoing payments in euro made for a non-resident recipient through a resident financial institution to a financial institution or a branch thereof in another EU member state, Liechtenstein, Norway, Iceland or Switzerland (SEPA credit transfers).

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

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

The following are not to be reported:

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

Legal basis

Foreign Trade and Payments Act (*Außenwirtschaftsgesetz*), Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung*), Federal Statistics Act (*Bundesstatistikgesetz*).

Explanatory notes on the individual items in the report Payments for services, financial transactions and transfers

“Purpose of the payment” column

A **detailed** and **informative** description must be given of the transactions for which the payment was made. Payments for securities transactions must be reported using Annex Z 10 to the AWV.

“Voucher type” column

Classification of incoming and outgoing payments by services and transfers, other trade in goods (1;2), financial transactions (3;4).

“Code” column

A **code** must be entered for all incoming and outgoing payments **using the “Coding list for the balance of payments”**. Notes on the codes can be found in the brochure entitled “Notes on the coding list for the balance of payments statistics”, which can be downloaded in pdf format from the internet at www.bundesbank.de/en – Service – Reporting systems – External sector – Code lists.

In exceptional cases, if you cannot find an appropriate code, please enter code 950 for goods and services or 951 for financial transactions, and describe the underlying transaction in sufficient detail so that it can be correctly classified within the balance of payments.

“Country” and “Country code” columns

The following information is usually required:

The country of residence of the **debtor** in the case of **incoming payments** or of the **creditor** in the case of **outgoing payments**.

However, the following exceptions apply:

Loans and claims

- Country of the debtor: loan disbursements and repayments as well as purchases of foreign claims
- Country of the creditor: loans taken out, repayments and sales of domestic claims

Real estate

- Outside Germany: country in which the real estate is located
- In Germany: country in which the foreign investor is domiciled

Payments for **construction sites outside Germany**: country in which the construction site is located.

Unrequited transfers (gifts)

- Expenditure: country of the beneficiary
- Receipts: country from which the transfer is made

Securities income: country in which the foreign issuer is domiciled.

Where necessary, the abbreviated name of the international organisation should be entered instead of the country.

The corresponding ISO alpha-2 code should be entered in the “Country code” column.

“Incoming/outgoing payments” column

Amounts should be entered in thousands of euro and rounded in accordance with standard commercial practice.

“Netting and clearing arrangements/Contributions” column

The letter “V” is to be inserted only for netting and clearing arrangements. The letter “E” should be used only for contributions of assets and rights.

Payments for merchanting**“Purpose of the payment” column**

For **merchanting transactions**, the descriptor “Tr” and the type of goods should be entered.

“Voucher type” column

Classification of incoming and outgoing payments by merchanting transaction (5;6)

“Code” column

A **code** must be entered for all incoming and outgoing payments **using the “Coding list for the balance of payments”**. Notes on the codes can be found in the brochure entitled “Notes on the coding list for the balance of payments statistics”, which can be downloaded in pdf format from the internet at www.bundesbank.de/en – Service – Reporting systems – External sector – Code lists.

“Chapter number” column

The two-digit chapter number of the goods list for external trade statistics should be entered in this column.

“Country” and “Country code” columns

The following information should be entered in the country column:

The **country of purchase** (ie the country of residence of the seller) or the **purchaser country** (ie the country of residence of the purchaser).

The corresponding ISO alpha-2 code should be entered in the “Country code” column.

“Incoming/outgoing payments” column

Amounts should be entered in thousands of euro and rounded in accordance with standard commercial practice.

“Netting and clearing arrangements/Contributions” column

The letter “V” is to be inserted only for netting and clearing arrangements. The letter “E” should be used only for contributions of assets and rights.

More detailed information on the reporting requirements is provided in the notice entitled "Merchanting".
(www.bundesbank.de/en – Service – Reporting systems – External sector – FAQ & Notices)

Payments for direct investment

"Number of shares" column

In the case of **direct investment securitised by shares** (reporting codes 827, 847, 927 and 947), the number of shares must be entered.

"Purpose of payment" column

A **detailed** and **informative** description must be given of the transactions for which the payment was made.
Payments for securities transactions must be reported using Annex Z 10 to the AWV.

"ISIN" column

In the case of **direct investment securitised by shares** (reporting codes 827, 847, 927 and 947), the 12-digit international securities identification number (ISIN) should be entered in the "ISIN" column.

"Voucher type" column

Classification of incoming and outgoing payments by financial transactions / direct investment (3;4)

"Code" column

A **code** must be entered for all incoming and outgoing payments **using the "Coding list for the balance of payments"**. Notes on the codes can be found in the brochure entitled "Notes on the coding list for the balance of payments statistics", which can be downloaded in pdf format from the internet at www.bundesbank.de/en – Service – Reporting systems – External sector – Code lists.

"Country" and "Country code" columns

The country column should contain the following information:

- Outside Germany: the country in which the item of property is located
- In Germany: the country in which the foreign investor is domiciled

The corresponding ISO alpha-2 code should be entered in the "Country code" column.

"Incoming/outgoing payments" column

Amounts should be entered in thousands of euro and rounded in accordance with standard commercial practice.

"Netting and clearing arrangements/Contributions" column

The letter "V" is to be inserted only for netting and clearing arrangements. The letter "E" should be used only for contributions of assets and rights.

Submission of reports and reporting deadline

The Z4 reporting data for each calendar month must be submitted to the Deutsche Bundesbank by the seventh day of the following calendar month. Reports should be submitted electronically via the Deutsche Bundesbank's ExtraNet, either using the General statistics reporting portal (AMS) or by file transfer.

(www.bundesbank.de/en – Service – Reporting systems – External sector – Electronical submission).

Record-keeping requirements

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

Information

Further information about external sector reporting can be found on the Deutsche Bundesbank website at www.bundesbank.de/en – Service – Reporting systems – External sector.

You can also ring our free telephone hotline on 0800 1234 111 from any German landline network.

Annex Z 8 to AWV

Receipts from and expenditure on maritime shipping

Report pursuant to section 69 of the Foreign Trade and Payments Regulation (AWV)

To
Deutsche Bundesbank
 Servicezentrum Außenwirtschaftsstatistik
55148 Mainz

Month/year:

Registration number

Respondent: _____

Address: _____

Phone (+extension): _____

Contact: _____

E-mail-address: _____ Fax: _____

| Country | Country-Code | Income - amounts in thousands of Euro | | | | | Expenditure - amounts in thousands of Euro | | | |
|---------|--------------|---------------------------------------|------------------|-----------------------|---------------------|------------------------|--|--|---|--|
| | | Income from foreigners | | | Income from natives | | Payments to foreigners | | | |
| | | Sea freight concerning/with | | | Passage | Sea freight concerning | | Chartering of oceangoing ships owned by foreigners | Ancillary expenses of maritime shipping | |
| | | Incoming traffic | Outgoing traffic | Third party countries | | Incoming traffic | Outgoing traffic | | | |
| | | | | | | | | | | |
| | | BA 1-667 | BA 1-668 | BA 1-081 | BA 1-654 | BA 1-677 | BA 1-678 | BA 2-298 | BA 2-310 | |
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Explanatory notes prepared by the Deutsche Bundesbank on the reporting form “Receipts from and expenditure on maritime shipping”

- Annex Z 8 to the Foreign Trade and Payments Regulation (AWV) -

General information

The statistical data are required by the Deutsche Bundesbank for the purpose of compiling the German balance of payments. Section 69 of the Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung* or AWV) – hereinafter referred to as AWV – imposes a statutory obligation to furnish this information. The Bundesbank undertakes to treat these data confidentially and will not make them available to third parties.

Annex Z 8 to the AWV (“Receipts from and expenditure on maritime shipping”) is to be submitted by residents operating a maritime shipping company. These include shipping companies (including works shipping companies) which have their own ocean-going vessels, and enterprises which charter such vessels for a fixed period (unless only on an occasional basis).

For payments that are to be reported using Annex Z 8, individual reports need not be submitted pursuant to the general provisions of section 67 of the AWV. The receipts and expenditure listed under “Reporting requirements and reporting exemptions” in Annex Z 8 to the AWV are not subject to the reporting threshold of €12,500 or the equivalent in another currency for individual reports pursuant to section 67 of the AWV.

Payments relating to external transactions that do not come under the heading “Receipts from and expenditure on maritime shipping” for the purposes of Annex Z 8 to the AWV, eg payments for capital investments, should be reported using Annex Z 4 to the AWV in accordance with the general reporting provisions laid out in section 67 of the AWV.

Reporting requirements and reporting exemptions

The following payments must be reported:

- Receipts from non-residents in connection with sea freight (incoming and outgoing traffic and with third countries), passages (the country to be given is the country in which the non-resident debtor is resident or domiciled) and receipts from residents in connection with sea freight in incoming and outgoing traffic – the country to be given here being as follows:
 - For **incoming** traffic – the country in which the **port of dispatch** is located
 - For **outgoing** traffic – the country in which the **port of destination** is located
- Expenditure (payments) to non-residents for chartering ocean-going vessels owned by non-residents and ancillary shipping costs (the country to be given is the country in which the creditor is resident or domiciled)

The following are not to be reported:

- Bunkering costs in foreign ports if a vessel is refuelled abroad under contract to a resident firm – eg a resident subsidiary of a non-resident oil company – and payment is to be made to the resident firm
- Receipts from chartering ocean-going vessels out to residents who, in their own capacity as maritime shipping companies, have to submit “Receipts from and expenditure on maritime shipping” reports (in order to avoid double counting)

Legal basis

Foreign Trade and Payments Act (*Außenwirtschaftsgesetz*), Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung*), Federal Statistics Act (*Bundesstatistikgesetz*).

Explanatory notes on the individual items in the report

Maritime shipping receipts from non-residents

“Country” and “Country code” columns

The “Country” and “Country code” columns should contain the country details of the debtor. The corresponding ISO alpha-2 code should be entered in the “Country code” column.

“Incoming sea freight column”

This includes all sea transport of goods in connection with German imports. For this purpose, the question of whether the goods were unloaded in a German or foreign port is not relevant.

“Outgoing sea freight” column

This includes all sea transport of goods in connection with German exports. For this purpose, the question of whether the goods

were loaded in a German or foreign port is not relevant.

“Sea freight with third countries” column

This includes *inter alia* the transport of freight between third countries and the transport of freight within Germany or within a third country, where the freight is not intended for import into or export from Germany.

“Passages” column

This includes receipts from cross-border passenger transport, passenger transport between third countries and receipts from passenger transport within other countries.

“Receipts from non-residents - amounts in thousands of euro” column

Amounts should be entered in thousands of euro and rounded in accordance with standard commercial practice.

Maritime shipping receipts from residents

“Country” and “Country code” columns

The “Country” and “Country code” columns should contain the following information:

- For **incoming** traffic – the country in which the **port of dispatch** is located
- For **outgoing** traffic – the country in which the **port of destination** is located

The corresponding ISO alpha-2 code should be entered in the “Country code” column.

“Incoming / outgoing sea freight” columns

See “Maritime shipping receipts from non-residents”.

“Receipts from residents - amounts in thousands of euro” column

Amounts should be entered in thousands of euro and rounded in accordance with standard commercial practice.

Maritime shipping payments to non-residents

“Country” and “Country code” columns

The “Country” and “Country code” columns should contain the country details of the creditor. The corresponding ISO alpha-2 code should be entered in the “Country code” column.

“Chartering of ocean-going vessels owned by non-residents” column

This includes the expenditure on solely chartering the vessels **with** crew.

“Ancillary shipping costs” column

This includes *inter alia* expenditure on port and pilotage dues; loading and unloading; charges for port tugboats; canal and wharfage dues; salvage costs; demurrage and detention charges; storage (eg including letting of stationary tanks); fees and commissions; cleaning costs.

Bunkering costs in foreign ports are not to be reported if a vessel is refuelled abroad under contract to a resident firm – e.g. a resident subsidiary of a non-resident oil company – and payment is to be made to the resident firm.

“Payments to non-residents - amounts in thousands of euro” column

Amounts should be entered in thousands of euro and rounded in accordance with standard commercial practice.

Specific cases

- **Goods transport for own account**
Maritime shipping companies which transport their own goods and therefore have no receipts (for example, industrial firms and foreign trade enterprises which charter ocean-going vessels to transport their own goods) are to report the internally absorbed costs as receipts from residents.
- **Ancillary shipping costs**
Ancillary shipping costs are to be allocated to those countries in which the creditor is resident or domiciled. This also applies if payment is made to a third party for the account of the creditor.
- **Freight pools**
The amounts accruing to resident shipping companies from freight pools constitute an increase in the receipts generated by the shipping companies themselves; they are therefore to be included under receipts. By contrast, payments made to such pools are to be treated as a reduction in receipts and should therefore be deducted from receipts.
- **Deep-sea fishing fleet**
Expenditure by deep-sea fishing companies on general shipping costs and the chartering of ocean-going vessels owned by non-residents is to be reported using Annex Z 8 to the AWV, whereas receipts from the sale of catches in foreign ports (proceeds from fishing) are to be reported under code 997 using Annex 4 to the AWV pursuant to the general reporting provisions.

Submission of reports and reporting deadline

The Z 8 reporting data for each calendar month must be submitted to the Deutsche Bundesbank by the seventh day of the following calendar month. Reports should be submitted electronically via the Deutsche Bundesbank's ExtraNet, either using the General statistics reporting portal (AMS) or by file transfer using the ZBU procedure (balance of payments statistics - corporate reporting). (www.bundesbank.de/en – Service – Reporting systems – External sector – Electronical submission).

Record-keeping requirements

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

Information

Further information about external sector reporting can be found on the Deutsche Bundesbank website at www.bundesbank.de/en – Service – Reporting systems – External sector.

You can also ring our free telephone hotline on 0800 1234 111 from any German landline network.

Annex Z 10 to AWV

Securities and financial derivatives transactions with non-residents

Report pursuant to sections 67 (4) and 70 (1) 1 of the Foreign Trade and Payments Regulation (AWV)

To
Deutsche Bundesbank
 Servicezentrum Außenwirtschaftsstatistik
55148 Mainz

Registration number/ resp. bank code: _____
 Respondent: _____
 Branch of activity: _____
 Address: _____
 Phone (+extension): _____ Fax: _____
 E-mail address: _____
 Contact: _____

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | 10 |
|------------------|--|-----------------------------------|------|---|----|------------------|--------------|---|------------------------------|---|
| Nominal currency | Value in thousand units of nominal currency or exact number of units | Type of securities or derivatives | ISIN | Country for foreign securities: country of issuer for domestic securities or derivatives: country of non-resident counterparty | BA | Transaction code | Country code | Incoming payments for sales to non-residents and redemptions received | | Outgoing payments for purchases from non-residents and redemptions paid |
| | | | | | | | | BA 3 | Amounts in thousands of Euro | BA 4 |
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**Explanatory notes prepared by the Deutsche Bundesbank on the reporting form
“Securities and financial derivatives transactions with non-residents”
– Annex Z 10 to the Foreign Trade and Payments Regulation (AWV) –**

General information

The statistical data are required by the Deutsche Bundesbank for the purpose of compiling the German balance of payments. Section 70 (1) number 1 of the Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung* or AWV) imposes a statutory obligation to furnish this information. The Bundesbank undertakes to treat these data confidentially and will not make them available to third parties.

Reporting requirements and reporting exemptions

The following payments must be reported:

Incoming and outgoing payments of more than €12,500, or the equivalent in another currency, relating to purchase and sale of securities or financial derivatives which the reporting party sells to or buys from non-residents for its own account or for the account of others. Moreover, payments which the reporting party makes to non-residents or receives from non-residents in connection with the redemption of domestic securities as well as repayments on foreign securities in the reporting party's own portfolio must also be reported.

Domestic **financial institutions** must report in particular:

- a) Domestic or foreign securities or financial derivatives purchased from or sold to non-residents while executing residents' orders
- b) Domestic or foreign securities or financial derivatives purchased from or sold to residents while executing non-residents' orders
- c) Payments to or from non-residents in connection with the redemption of domestic securities
- d) Payments received from non-residents in connection with repayments on foreign securities, if these are part of the reporting party's own portfolio
- e) Transactions with non-residents for the reporting party's own account involving domestic or foreign securities and financial derivatives transactions which are concluded either on foreign stock exchanges or directly with non-residents
- f) Payments related to the purchase and sale or repayment of money market instruments (eg certificates of deposit, euro notes and commercial paper)

The following are not to be reported:

Transactions concluded between residents involving domestic and foreign securities or financial derivatives.

Legal basis

Foreign Trade and Payments Act (*Außenwirtschaftsgesetz*), Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung*), Federal Statistics Act (*Bundesstatistikgesetz*).

Explanatory notes on the individual items in the report

“Code” column

A **code** must be entered for all incoming and outgoing payments **using the “Coding list for balance of payments”**. Notes on the codes can be found in the brochure entitled “Notes on the coding list for the balance of payments statistics”, which can be downloaded in pdf format from the internet at www.bundesbank.de/en – Service – Reporting systems – External sector – Code lists.

“Nominal value/number” column

This column should contain the nominal value (in thousands) or the total number of the securities.

“Name of securities/financial derivatives” column

This column should contain the name of the securities or financial derivatives.

“ISIN” column

The 12-digit international securities identification number (ISIN) should be entered in the “ISIN” column.

“Country” and “Country code” columns

In the case of foreign securities, the country in which the issuer is domiciled is to be given. In the case of domestic securities, however, the country in which the non-resident buyer or seller is domiciled is to be given. In the case of transactions in bonds issued by international organisations, including international credit institutions, and in the case of transactions in domestic securities which are settled with international organisations, the name of the international organisation is to be given in the

“Country” column and not the country in which the organisation is domiciled.

For transactions with a central counterparty (CCP), the following country classification applies: If the central counterparty is located abroad, the country of domicile of the CCP or the stock exchange is to be given. For transactions which a resident general clearer concludes with a non-resident non-clearer, the country of the non-resident non-clearer should be entered.

For OTC derivatives transactions, the country of domicile of the non-resident counterparty should be entered.

The corresponding ISO alpha-2 code should be entered in the “Country code” column.

“Incoming/outgoing payments” column

Amounts should be entered in thousands of euro and rounded in accordance with standard commercial practice.

“Currency” column

The currency in which the securities or financial derivatives in question are denominated should be entered in this column.

Submission of reports and reporting deadline

The Z10 reporting data for each calendar month must be submitted to the Deutsche Bundesbank by the fifth day of the following calendar month. Reports should be submitted electronically via the Deutsche Bundesbank’s ExtraNet, either using the General statistics reporting portal (AMS) or by file transfer.

(www.bundesbank.de/en – Service – Reporting systems – External sector – Electronical submission).

Record-keeping requirements

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

Information

Further information about external sector reporting can be found on the Deutsche Bundesbank website at www.bundesbank.de/en – Service – Reporting systems – External sector .

You can also ring our free telephone hotline on 0800 1234 111 from any German landline network.