

Entry into the reporting system

External Sector

➤ What do I need to report, and how can I make sure I report it?

You need to follow your own particular reporting path.

➤ Do you want to submit a payment report or a stock report?

Reporting payments

Payments include: cash payments, payments by (SEPA) direct debit, cheque and bill of exchange, (SEPA) credit transfers via financial institutions in euro or foreign currency, netting and clearing arrangements as well as contributions of assets and rights in enterprises, branches and permanent establishments as well as transfers of crypto-assets within the meaning of § 1 paragraph 11 sentence 4 of the KWG.

Reporting stocks

Here you can report your stock of external assets and liabilities or provide information on cross-border equity investments (direct investment).

➤ Background

Anyone in the Federal Republic of Germany can make payments to, or receive payments from, non-residents without restrictions or official authorisation. However, the **statistical reporting requirements governing external transactions** in the Federal Republic of Germany need to be observed.

These statistical reporting regulations apply to incoming and outgoing external transactions, stocks of certain external assets and liabilities as well as stocks of cross-border equity investments. The data reported are used for the purpose of compiling the balance of payments and international investment position of the Federal Republic of Germany and for the foreign direct investment stock statistics.

For the bodies responsible for economic and monetary policy in particular, but also for associations, enterprises and research, these external sector statistics provide a comprehensive and reliable body of data on the degree and structure of Germany's external links with the rest of the world.

The Bundesbank is obliged to treat **all the individual pieces of data with the utmost confidentiality**. The Bank is not permitted to disclose any individual data or pass them on to other official bodies such as tax offices.

1 Reporting payments

If your payment is not generally exempt from the reporting obligations¹, please state the party for whom you are submitting a report.

You are reporting as/for:

- **Individuals**
- **Enterprises and public authorities**
- **Financial institutions**

¹ **Payments generally exempt from the reporting obligations:**

- Payments for goods exports and imports (the goods being physically imported to or exported from Germany);
- Payments and repayments of loans and deposits with an original maturity of up to 12 months (interest income from these transactions must be reported, however);
- Payments between non-residents accepted and passed on by residents ("transit items");
- Amounts, which do not exceed the respective reporting threshold;
- Interest payments for foreign bonds and money market instruments.

1.1 Individuals²

Table 1: Overview reporting payments - Individuals

Who needs to report?	What has to be reported?	When do report?	Tables
Residents ³ , i.e. natural persons whose habitual place of abode or residence is the Federal Republic of Germany.	Payments of more than €50,000 or the equivalent thereof in another currency which they receive from non-residents or from residents for the account of non-residents (incoming payments) or make to non-residents or to residents for the account of non-residents (outgoing payments).	Monthly (see reporting deadline)	ZABILC1 and/or ZABILC2

1.1.1 Reporting procedure

If you are required to report data pursuant to the conditions listed above and you are an individual, you can submit your report **one-time** by telephone

- by calling the hotline of the Service Centre for External Sector Audits and Reporting Queries on 0800 1234 111 (freephone – only available if you call from a German landline);
- by calling the Bundesbank locations (calls from outside Germany and by mobile telephone possible);

For general questions concerning the external reporting system, contacts at four Bundesbank locations are available.

[Information on the reporting system | Deutsche Bundesbank](#)

When you report a transaction, we will require at least the following information:

- Purpose of the payment (e.g. real estate purchase, gift, inheritance etc.),
- Incoming or outgoing payment,
- Amount of payment,
- Month of payment,
- Usually country of counterparty,
- If you are reporting a securities transaction, you will additionally be required to provide information from your securities settlement note, in particular the ISIN. In the case of securities purchases and sales outside Germany and non-resident securities falling due: quantity/par value, ISIN/securities identification number, issuer country, amount actually paid.

² "Individuals" means natural persons who are involved in their own (private) affairs, not for companies, for example.

³ The terms "resident" and "non-resident" do not refer to nationality but to the place where an individual is resident or has their place of habitual abode (residency principle).

1.1.2 Regular reports on external transactions

If you report external transactions regularly to the Deutsche Bundesbank, you must do electronically. You can submit both transaction and stock reports electronically, securely and free of charge via the “[General statistics reporting portal \(AMS\)](#)”. To register to use the AMS, you first need to apply for a [reporting number](#). This is always mandatory for any payment reports relating to direct investment.

1.1.3 Reporting deadline

All payments must be reported by the **seventh working day** of the month following the month of payment.

The reporting deadlines for transactions can be found in the following overview: [Reporting deadline](#).

1.2 Enterprises and public authorities

Table 2: Overview reporting payments - Enterprises and public authorities

Who needs to report?	What has to be reported?	When do report?	Tables
Natural persons, legal entities, and commercial partnerships whose resident place, registered office or seat of management is located in Germany.	Payments of more than €50,000 or the equivalent thereof in another currency which they receive from non-residents or from residents for the account of non-residents (incoming payments) or make to non-residents or to residents for the account of non-residents (outgoing payments).	Monthly (see reporting deadline)	ZABILC1 and/or ZABILC2

1.2.1 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the AMS or the Deutsche Bundesbank's ExtraNet.

If you don't have your own reporting number yet, please apply for a [reporting number](#). You will then be able to choose between the following reporting procedures within ExtraNet: "[General statistics reporting portal \(AMS\)](#)" or "[Filetransfer](#)" (in XML format only).

1.2.2 Reporting deadline

All payments must be reported by the **seventh working day** of the month following the month of payment.

The reporting deadlines for transactions can be found in the following overview: [Reporting deadline](#).

1.3 Financial institutions

Resident financial institutions⁴ are required to report the external transactions listed below, subject to the requirements for business enterprises (see section 1.2) as well as an **additional monthly reporting obligation**.

- Income payments on securities vis-à-vis non-residents (**ZABILC1**)
- Interest income and similar receipts in foreign trade and payments (excluding interest on securities) (**ZABILC1**)
- Interest expenditure and similar expenditure in foreign trade and payments (excluding interest on securities) (**ZABILC1**)
- Incoming and outgoing payments in travel: card transactions (**ZABILC3**)

Please note that there is a reporting exemption threshold of €50,000 for payments in foreign trade (ZABILC1) and for securities and financial derivatives in foreign trade (ZABILC2). This threshold does not apply for the additional monthly reporting obligation.

1.3.1 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the AMS or the Deutsche Bundesbank's ExtraNet.

If you don't have your own reporting number yet, please apply for a [reporting number](#). You will then be able to choose between the following reporting procedures within ExtraNet: "[General statistics reporting portal \(AMS\)](#)" or "[Filetransfer](#)" (in XML format only).

1.3.2 Reporting deadline

All payments must be reported by the **seventh working day** of the month following the month of payment.

The reporting deadlines for transactions can be found in the following overview: [Reporting deadline](#).

⁴ Financial institutions include: Monetary financial institutions pursuant to the first indent of Article 1 of Regulation (EC) No 25/2009 with the exception of money market funds; Other credit institutions pursuant to section 1 (1) of the German Banking Act (Kreditwesengesetz); Financial services institutions pursuant to section 1 (1a) of the Banking Act.

2 Reporting stocks

What type of stock do you wish to report?

- **Stock reports on external claims and liabilities**
- **Stock reports on cross-border equity investments**

2.1 Stock reports on external claims and liabilities

Table 3: Overview stock reports on external claims and liabilities

Who needs to report?	What has to be reported?	When to report?
All residents⁵ (excluding natural persons, monetary financial institutions (MFIs), investment stock corporations, capital management companies in respect of their investment funds).	Claims and liabilities vis-à-vis non-residents if the sum of the claims or the sum of the liabilities at the end of the month amounts to more than €6 million .	Monthly
Resident enterprises	Claims and liabilities vis-à-vis non-residents amount to more than €500 million arising from derivative financial instruments on a quarterly basis.	Quarterly

If you are subject to reporting requirements for foreign claims and liabilities pursuant to the conditions listed above, distinguish between the following reporting items contained in Table AUSWIB1:

- Claims and liabilities arising from financial operations with non-resident banks (formerly Z5),
- Claims and liabilities arising from financial operations with non-resident non-banks (formerly Z5a1),
- Claims and liabilities vis-à-vis non-resident non-banks arising from transactions in goods and services (export claims and import liabilities including advance payments made and received) (formerly Z5a2),
- Claims and liabilities vis-à-vis non-residents arising from derivative financial instruments (formerly Z5b).

2.1.1 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the AMS or the Deutsche Bundesbank's ExtraNet.

If you don't have your own reporting number yet, please apply for a [reporting number](#). You will then be able to choose between the following reporting procedures within ExtraNet: "[General statistics reporting portal \(AMS\)](#)" or "[Filetransfer](#)" (in XML format only).

⁵ Residents are natural persons, legal entities and commercial partnerships resident in the Federal Republic of Germany (residence principle).

2.1.2 Reporting deadline

Electronic reports using table AUSWIB1 must be submitted each month by the **10th working day** after the end of the month in question.

Electronic reports using table AUSWIB1 regarding derivatives must be submitted no later than the **50th working day** after the end of a given working quarter/after the end of the reporting quarter.

The reporting deadlines for stocks can be found in the following overview: [Reporting deadline](#).

2.2 Stock reports on cross-border equity investments

Table 4: Overview stock reports on cross-border equity investments

Who needs to report?	What has to be reported?	When to report?
All residents ⁶ holding relevant equity investments.	Cross-border equity investments where the share of capital or voting rights is 10% or higher and the investment enterprise's balance sheet total is more than €6 million (or the equivalent thereof if the balance sheet is denominated in another currency).	Annually

Stock reports on cross-border equity investments can be made using table DIREKA1 and table DIREKA2.

You can find further information about stock reports on cross-border equity investments and about the reporting procedure [here](#).

2.2.1 Reporting procedure

If you are required to report data pursuant to the conditions listed above, you must submit your reports electronically. You can submit your electronic reports via the AMS or the Deutsche Bundesbank's ExtraNet.

If you don't have your own reporting number yet, please apply for a [reporting number](#). You will then be able to choose between the following reporting procedures within ExtraNet: "[General statistics reporting portal \(AMS\)](#)" or "[Filetransfer](#)" (in XML format only).

2.2.2 Reporting deadline

Table DIREKA1 and table DIREKA2 are to be submitted no later than the last working day of the sixth month following the reporting party's balance sheet date.

In the case of individuals who have participated in non-resident investment enterprises as direct investors the applicable reporting date is 31 December of any given year, meaning that these individuals have to submit their reports until the end of June of the following year.

⁶ Residents are natural persons, legal entities and commercial partnerships resident in the Federal Republic of Germany (residence principle).