DEUTSCHE
BUNDESBANK
EUROSYSTEM

XMW
Electronic Reporting System in XML format

External sector statistics

K3/K4 stock reports

Frankfurt am Main
Last updated: 12 August 2021 (version 5.0)

Directorate General Data & Statistics
Foreign direct investment stock statistics (DS 333)
Information management for overarching statistical systems (DS 12)

General remarks

Contact details

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Alternative to submitting reporting files

Instead of submitting reporting files, you can create reports online using the AMS reporting portal. For more information, visit

https://www.bundesbank.de/en/service/reporting-systems/external-sector/electronical-submission/general-statistics-reporting-portal

Document history

No	Date	File	Change
0	6 May 2015	Formatbeschreibung	Draft
1	16 December 2015	Formatbeschreibung_V1	Description of a K3/K4 report
2	19 February 2017	Formatbeschreibung_V2	Editorial corrections
3	4 July 2017	Formatbeschreibung_V3	Contact details, file size, namespace prefixes
4	20 September 2017	Formatbeschreibung_V4	Restriction of the previously unlimited number of reportable elements to a maximum of 5000
5	10. April 2018	Formatbeschreibung_V4	isin-Typ : allows Position 12 to be a uppercase letter
6	07 June 2018	Formatbeschreibung_V4	Supplementing "rounded in accordance with standard commercial practice"
7	17 January 2019	Formatbeschreibung_V4.1	Text2000 extended to text2500 Code lists extended for text fields und tables adapted Element KENNGROESSEN-MELDER only allowed with element BILANZSUMME Element KENNGROESSEN-KONZERN without pre-specification of the elements Value "teilweise" in attribute zahlungsmeldung of element VERKAUF-AUSLAND
8	24 March 2020	Formatbeschreibung_V4.2	Maximum size of datasets is 50 MB Recommended character encoding is UTF-8 Description of permissible characters Editorial changes
9	19 February 2021		No changes in the english version
10	26 May 2021	Formatbeschreibung_V5.0	New XML-schema version according to the 18th change of the Foreign Trade and Payments Regulation

Contents

1   Subject matter

In the XML-based electronic reporting system XMW, reports can be submitted to the Deutsche Bundesbank in XML format.

This document describes the XML format used for foreign direct investment stock statistics. The focus is on specialist content; technical details are presented in simplified form.

Technical documentation (XML schema files) are available separately on the Deutsche Bundesbank's website under

https://www.bundesbank.de/en/service/reporting-systems/external-sector/electronical-submi ssion/filetransfer/information-on-reports-on-foreign-direct-investment-stock-statistics-6197 90

If there are any discrepancies or doubts, XML schema files are the sole authentic guideline for creating XML files.

1.1 Legal framework

Paragraph 11 (2) of the Foreign Trade and Payments Act (*Außenwirtschaftsgesetz*) in conjunction with paragraphs 63 ff of the Foreign Trade and Payments Regulation (*Außenwirtschaftsverordnung*) establishes the legal framework for collecting these statistics. The Act on Statistics for Federal Purposes (*Gesetz über die Statistik für Bundeszwecke*), particularly the provisions of paragraphs 9, 15 and 16, also applies.

The Bundesbank undertakes to treat the reported statistical data confidentially.

2   Submission

The K3/K4 reports, which are to be submitted annually, can be submitted via the Bundesbank's ExtraNet. To do this, a report can be submitted using the General Data & Statistics reporting portal (AMS) or as an XML file in the format described below.
Information on the ExtraNet – Filetransfer procedure and the AMS can be found on the internet at:

https://www.bundesbank.de/en/service/reporting-systems/external-sector/electronical-submission

2.1 XML

XML (= "eXtensible Markup Language") is the industry standard for defining documents with hierarchically structured content. It allows the definition of elements and attributes. Elements are basic modules and are composed recursively of data and other elements. An element consists of a start tag `<elementname>`, the element content and an end tag `</elementname>`. In the start tag, attributes can be added to the element using the following syntax: `attributename="attribute"`. Each XML document has a tree structure with a unique root element.

Example:

```
<elementname attributname="attribut">
  <elementname_1>elementinhalt_1</elementname_1>
  <elementname_2>elementinhalt_2</elementname_2>
</elementname>
```

XML files are pure text files. They have the file extension ".xml".

2.2 Validation

An XML schema describes the layout of elements, their form (numbers, text, ...) and their attributes. An XML file is termed "valid" if it conforms to its schema.
An XML file can be validated using standard tools.

For more information on XML, see

http://www.w3.org/XML/

2.3 Schema files

(An XML schema describes the layout of elements, their form (numbers, text, …) and their attributes. An XML file is termed "valid" if it conforms to its schema.)

Two schema files are required to validate an XML file.

Name	Description
BbkXmwBasic.xsd	Basis schema for XML reports to the Bundesbank
BbkXmwDirek_2021.xsd	Special schema for XML reports for foreign direct investment stock statistics

Both schema files are available for download at

https://www.bundesbank.de/en/service/reporting-systems/external-sector/electronical-submission/filetransfer/information-on-reports-on-foreign-direct-investment-stock-statistics-619790

3 Reporting file

3.1 Data delivery

A data delivery consists of a single XML file for each reporting party and reporting deadline.

3.2 File name

The file name of the XML file to be submitted consists of the character string **direk**, the reporting year and the reporting number. **direk_yyyy_no.xml**

Parameter	Contents
yyyy	Current reporting year
No	8-digit firm number or bank sort code of the reporting party

Example: **direk_2015_12345678.xml**

3.3   File format

The reporting files are encoded in XML according to the direk XML schema (see below: ISO-8859-1)
Each file may contain only data pertaining to one reporting party and one reporting date.
The content of the file is to be split over several lines. The maximum length of one line is 80 characters.

3.3.1   Notation

XML is case-sensitive. In the Bundesbank's XML reporting system (XMW), the names of elements are usually written in upper-case letters and those of attributes in lower-case letters. If different elements are located at the same hierarchical level, the sequence of elements is generally the determining factor. The sequence of attributes is arbitrary.

3.3.2   Character encoding and character set

UTF-8 is the recommended character encoding. Encoding in accordance with ISO-8859-1 is possible until further notice, but other encodings are not supported.
UTF-8 encoding is declared as follows at the start of the XML document:

```
<?xml version="1.0" encoding="UTF-8" ?>
```

When submitting XML files, it is possible to use Unicode characters in compliance with DIN SPEC 91379:2019-03 "Characters in Unicode for the electronic processing of names and data exchange in Europe; with digital attachment".
 All normative characters (see DIN Table 3, 5-8; datatype C) are permissible. Cyrillic and Greek characters are not supported. Combining diacritical marks (DIN Table 4) are only permissible for displaying character sequences of normative Latin letters (DIN Table 3). The specification DIN SPEC 91379:2019-03 with attachments is available free of charge from https://www.beuth.de, for an extended and commented version see https://www.xoev.de/downloads-2316#StringLatin.

Characters with special properties in XML must be encoded according to the table below. See https://www.w3.org/TR/REC-xml.

Code point	Name	Character	Representation in XML	Explanation
U+0026	AMPERSAND	&	&	These characters must always be replaced.
U+003C	LESS-THAN SIGN	<	<	
U+003E	GREATER-THAN SIGN	>	>	
U+0022	QUOTATION MARK	"	"	These characters must be replaced when they are used in attributes.
U+0027	APOSTROPHE	'	'	

Using control characters is forbidden; only the following are allowed:

Code point	Name
U+0009	CHARACTER TABULATION
U+000A	LINE FEED (LF)
U+000D	CARRIAGE RETURN (CR)

List of permissible Unicode characters for submitting XML reports

Latin letters (normative) characters

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z
a b c d e f g h i j k l m n o p q r s t u v w x y z
À Á Â Ã Ä Å Æ Ç È É Ê Ë Ì Í Î Ï Ð Ñ Ò Ó Ô Õ Ö Ø Ù Ú
Û Ü Ý Þ ß à á â ã ä å æ ç è é ê ë ì í î ï ð ñ ò ó ô
õ ö ø ù ú û ü ý þ ÿ Ā ā Ă ă Ą ą Ć ć Ĉ ĉ Ċ ċ Č č Ď ď
Đ đ Ē ē Ĕ ĕ Ė ė Ę ę Ě ě Ĝ ĝ Ğ ğ Ġ ġ Ģ ģ Ĥ ĥ Ħ ħ Ĩ ĩ
Ī ī Ĭ ĭ Į į İ ı Ĳ ĳ Ĵ ĵ Ķ ķ ĸ Ĺ ĺ Ļ ļ Ľ ľ Ŀ ŀ Ł ł Ń
ń Ņ ņ Ň ň ŉ Ŋ ŋ Ō ō Ŏ ŏ Ő ő Œ œ Ŕ ŕ Ŗ ŗ Ř ř Ś ś Ŝ ŝ
Ş ş Š š Ţ ţ Ť ť Ŧ ŧ Ũ ũ Ū ū Ŭ ŭ Ů ů Ű ű Ų ų Ŵ ŵ Ŷ ŷ
Ÿ Ź ź Ż ż Ž ž Ƈ ƈ Ɵ ł Ơ ơ Ư ư Ʒ Ǎ ǎ Ǐ ǐ Ǒ ǒ Ǔ ǔ Ǖ ǖ
Ǘ ǘ Ǚ ǚ Ǜ ǜ Ǟ ǟ Ǣ ǣ Ǥ ǥ Ǧ ǧ Ǩ ǩ Ǫ ǫ Ǭ ǭ Ǯ ǯ Ǵ ǵ Ǹ
ǹ Ǻ ǻ Ǽ ǽ Ǿ ǿ Ȓ ȓ Ș ș Ț ț Ȟ ȟ ȧ Ę ę Ȫ ȫ Ȭ ȭ Ó ȯ Ȱ ȱ
Ȳ ȳ ə ɨ ʒ Ḃ ḃ Ḅ ḅ Ḋ ḋ Ḍ ḍ Ḏ ḏ Ḑ ḑ Ḕ ḕ Ḟ ḟ Ḡ ḡ Ḣ ḣ Ḥ
ḥ Ḧ ḧ Ḩ ḩ Ḫ ḫ ḯ Ḱ ḱ Ḳ ḳ Ḵ ḵ Ḷ ḷ Ḽ ḽ Ṁ ṁ Ṃ ṃ Ṅ ṅ Ṇ ṇ
Ṉ ṉ Ṍ ṍ Ṕ ṕ Ṗ ṗ Ṙ ṙ Ṛ ṛ Ṝ ṝ Ṡ ṡ Ṣ ṣ Ṫ ṫ Ṭ ṭ Ṯ ṯ Ẁ ẁ
Ẃ ẃ Ẅ ẅ Ẇ ẇ Ẍ ẍ Ẏ ẏ Ẑ ẑ Ẓ ẓ Ẕ ẕ ẖ ẗ ẞ Ạ ạ Ả ả Ấ ấ
ầ Ẩ ẩ Ẫ ẫ Ậ ậ Ắ ắ Ằ ằ Ẳ ẳ Ẵ ẵ Ặ ặ Ẹ ẹ Ẻ ẻ Ẽ ẽ Ế ế Ề
ề Ể ể Ễ ễ Ệ ệ Ỉ ỉ Ị ị Ọ ọ Ỏ ỏ Ố ố Ồ ồ Ổ ổ Ỗ ỗ Ộ ộ Ớ
ớ Ờ ờ Ở ở Ỡ ỡ Ợ ợ Ụ ụ Ủ ủ Ứ ứ Ừ ừ Ử ử Ữ ữ Ự ự Ỳ ỳ Ỵ
ỵ Ỷ ỷ Ỹ ỹ

Latin letters (normative) sequences

Ã̀ Č̀ Č̌ Č̈ Č̇ Ḉ Ç̌ Ç̧ Ď̂ F̌ F̈ Ġ̈ H̃ Ḥ H̱ J̌ K̀ K̂ K̃ K̈ K̇ K̇ K̨ KH
Kh L̂ L̦ L̡ L̇ M̀ M̂ M̃ M̈ M̌ N̂ N̈ N̊ Ṅ̇ P̀ P̂ P̃ P̈ P̌ R̀ R̈ R̊ Ṡ̇ Ṧ Ṣ̌ T̀ T̄
T̂ T̃ T̈ Ü̇ Ż̀ Ż̂ Ż̃ Ż̈ Z̨ ã̀ č̀ č̃ č̌ č̈ č̇ ḉ ç̌ ç̧ d̂ f̌ f̈ g̈ h̃ ḥ ǰ k̀
k̂ k̃ k̈ k̇ k̇ k̨ kh ĥ l̂ l̦ l̡ l̇ m̀ m̂ m̃ m̈ m̌ n̂ n̈ n̊ ṅ̇ p̀ p̂ p̃ p̈ p̌ r̀ r̈ r̊
ṡ̇ ṧ ṣ̌ s̨ t̀ t̄ t̂ t̃ ũ̇ ż̀ ż̂ ż̃ ż̈ z̨ Ç̌ Ǔ̇ ç̌ ũ̇ ý Č̀ Ḉ č̌ ç̧ Í̈ Ï̌ Ž̌ ̇
Ž̇ ẓ̌ ž̨ K̃̌ Ǩ̨ Ṧ ṣ̌ T̈ T̃ Ä̈ ä̈ Ö̇ ö̇ Ǖ ü̈ ṻ ü̈

Non-letters N1 (normative)

' ‚ - . ` ~ ¨ ´ · ' " ' ' ' ‚ ' ‡

Non-letters N2 (normative)

! " # $ % & ( ) * + / 0 1 2 3 4 5 6 7 8 9 : ; < = >
? @ [\ ] ^ _ { | } ¡ ¢ £ ¥ § © ª « ¬ ® ¯ ° ± ² ³ µ
¶ ¹ º » ¿ × ÷ €

Non-letters N3 (normative)

¤ ¦ ¸ ¼ ½ ¾

Non-letters N4 (normative)

U+0009 CHARACTER TABULATION
U+000A LINE FEED (LF)
U+000D CARRIAGE RETURN (CR)
U+00A0 NO-BREAK SPACE

3.3.3 Namespaces

In order to be able to use elements from both schema files correctly, two namespaces are required. These must be defined in the root element `<LIEFERUNG-DIREK>`. When using the other XML elements in a delivery, the correct qualification has to be used as a prefix. In addition, a third namespace is required to define where the primary schema file is to be found.

This documentation uses the nameless standard namespace for the special schema file meaning that the elements contained therein require no explicit qualification. The qualified namespace "bbk" is defined and used for the basis schema file, and the "xsi" namespace for the schema definition.

We recommend using this convention for the files to be delivered.

```
xmlns:bbk="http://www.bundesbank.de/xmw/2003-01-01"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns="http://www.bundesbank.de/xmw/direk/2021-01-01"
```

3.4 File size

The maximum file size is 50 MB. If there is a justified individual case where this restriction cannot be met, please contact us in good time.

3.5 Preliminary remark on the description of the elements

The following table describes the elements.

Name	Req (= required)		Value range / format	Comments
ELEMENT	+	Element is required	Indication or description of permissible element content	Comment about the element
	-	Element can be omitted [1]		
attribut	+	Attribute is required	Indication or description of permissible attribute content	Comment about the attribute
	-	Attribute can be omitted		

3.6 Data types

Many data types are already defined in the basic schema. They are only listed here. Refer to the form description of the basic schema for a more detailed description.

3.6.1 Simple data types

Simple data types of the basic schema

`alphanum`
General text format for alphanumerical content with a maximum length of 80 characters.
`bereich`
Fixed string "Statistik"
`jaNein`
Binary decision type with values "ja" (yes) and "nein" (no)
`isoLand`
2-character alphabetical:
This data type corresponds to the country code of a country. Data of this type consist of a 2-character alphabetical ISO code. Possible options are listed in the "List of countries for the balance of payments statistics of the Federal Republic of Germany"

---

[1] If an element is to be omitted, then this should not just refer to the contents. Rather the element should be eliminated in its entirety.

https://www.bundesbank.de/en/service/reporting-systems/external-sector/code-lists

`isoWaehrung`
<u>3-character alphabetical:</u>
This data type is used to state the currency in which the balance sheet to be reported was drawn up. They are stated using the 3-character ISO currency code (eg EUR, USD).
Currency or country codes can be found in the "List of countries for the external sector statistics of the Federal Republic of Germany" (see link above).

Data types in the DIREKSchema

alphanum255
General text format for alphanumerical content with a maximum length of 255 characters.

alphanum255NoMin
General text format with whitespace normalisation for alphanumerical content and a maximum length of 255 characters. No minimum length (can therefore have empty content).

alt
Contains reason for an investment that is no longer reported, with the following valid values:

Value	Meaning
verkauf-an-inlaender	Investment was sold to a resident
verkauf-an-auslaender	Investment was sold to a non-resident
unterschreitet-freigrenze	The exemption limit was not reached
fusion-liquidation	Merger or liquidation
storno	Investment was inadvertently reported for the current reporting year. The values are incorrect.

isin
12-character format for the ISIN code: Positions 1-2: Country code in capitals (A-Z), 3-12: 10-character combination of upper-case letters (A-Z) and numbers (0-9)

long
General long number format for whole numbers

meldeart
Type of report for the respective investment with the following values:

Value	Meaning
endgueltig	Final report
vorlaeufig	Temporary report, final report to be submitted later
wird-nachgereicht	Notification that a report is required, report to be submitted later

neu
The reason for the initial report of an investment with the following values:

Value	Meaning
neugruendung	Company has been newly founded
kauf-fusion-uebernahme	Purchase of investment, company merger, acquisition
ueberschreitet-freigrenze	The exemption limit was exceeded

prozent
General number format without plus or minus sign for percentages

text255

As a text format for alphanumerical content, `text255` is a restriction of `xs:string` to the maximum length of 255.

text2500

As a text format for alphanumerical content, `text2500` is a restriction of `xs:string` to the maximum length of 2500.

3.6.2 Complex data types

Complex data types used for the basic schema

`bbk:adresse`
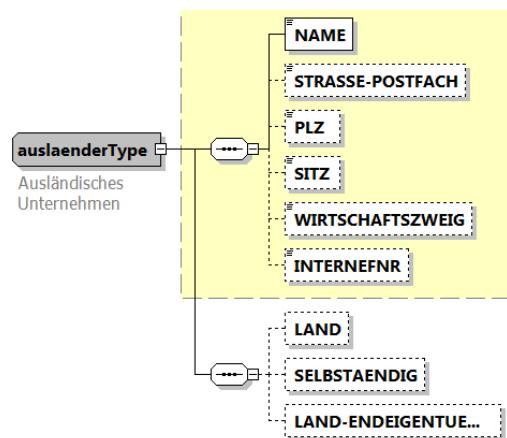
The data type `bbk:adresse` defined in the basic schema contains an abstract element `bbk:IDENTNR`, which is specified in DIREK by the element `FIRMENNR`. The 8-character FIRMNO of the reporting party should be entered here. This is the sort code for banks and a number starting with 0 + firm number + check digit for Non-banks.

`bbk:basisLieferung`
`bbk:basisMeldung`

Complex data types in the DIREKSchema

auslaenderType

The data type `auslaenderType` contains address and master data information on foreign reporting objects.

`auslaenderType` is an extension of the `unternehmen-PrivatpersonType` data type with the addition of the following elements:

Name	Req	Value range / format	Comments
LAND	+	bbk:isoLand	ISO – country code
SELBSTAENDIG	+	bbk:jaNein	"ja" (yes) if this is a legally independent company or private individual
LAND-ENDEIGENTUEMER	-	bbk:isoLand	ISO – country code of the UCI (Ultimate Controlling Institution/Investor)

If a `K3` element is given (see below), the country of domicile of the foreign investment should be given for the `Land` (country); for a `K4` form (see below), the foreign participant.

The `LAND-ENDEIGENTUEMER` element must be stated in the K4D element if the foreign institution holding the participating interest is itself a dependent enterprise.

<u>Example:</u> for the `auslaenderType` data type in the `FIRMA` element of the `K3` element:

```
<FIRMA>
        <NAME>Testunternehmen</NAME>
        <WIRTSCHAFTSZWEIG>Maschinenbau</WIRTSCHAFTSZWEIG>
        <INTERNEFNR>a</INTERNEFNR>
        <LAND>GB</LAND>
        <SELBSTAENDIG>nein</SELBSTAENDIG>
</FIRMA>
```

<u>Example:</u> for the `auslaenderType` data type in the `FIRMA` element of the `K4D` element:

```
<FIRMA>
        <NAME>Musterbeteiligungsgeber</NAME>
        <SITZ>Bern</SITZ>
        <WIRTSCHAFTSZWEIG>Musterbranche</WIRTSCHAFTSZWEIG>
        <LAND>CH</LAND>
        <LAND-ENDEIGENTUEMER>US</LAND-ENDEIGENTUEMER>
</FIRMA>
```

tsdWeType

The data type `tsdWeType` contains information for whole number values in thousand currency units. It is an extension of the `long` type with the addition of the following attributes:

Name	Req	Value range / format	Comments
`tsdWeType`			
`einheit`	+	fixed character string: `Waehrung`	tsdWeType values are given in currency units
`dimension`	+	fixed character string: `Tsd`	tsdWeType values are given in thousands.

<u>Example:</u> For `tsdWeType` in the element `P40`:
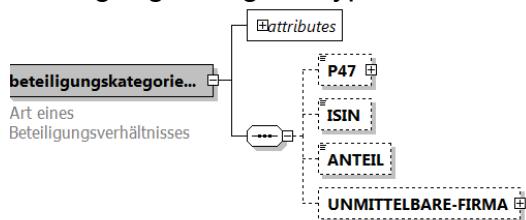
```
<P40 einheit="Waehrung" dimension="Tsd">550</P40>
```

mioWeType

The data type `mioWeType` contains information for whole number values in million currency units. It is an extension of the `long` type with the addition of the following attributes:

Name	Req	Value range / format	Comments
`mioWeType`			
`einheit`	+	fixed character string: `Waehrung`	mioWeType values are given in currency units
`dimension`	+	fixed character string: `Mio`	mioWeType values are given in millions.

beteiligungskategorieType

The data type `beteiligungskategorieType` describes the type of participatory relationship and contains the following attributes.

Name	Req	Value range / format	Comments
unmittelbar-beteiligt	+	bbk:jaNein	"ja" (yes) if reporting party has a direct interest in a non-listed investment
mittelbar-beteiligt	+	bbk:jaNein	ja (yes) if reporting party has an indirect interest in the investment
umnittelbar-bsnotiert	+	bbk:jaNein	"ja" (yes) if reporting party has a direct interest in a listed investment

and the following elements.

Name	Req	Value range / format	Comments
P47	-	tsdWeTyp	when listed: stock market value of the shares held on the balance sheet date in thousand units of currency
ISIN	-	isin	when listed: ISIN of the investment
ANTEIL	-	prozent	The shares of voting rights as a percentage if these differ from the share of equity
UNMITTELBARE-FIRMA	-	unternehmen-PrivatpersonType	For indirect participation: enterprise participating directly

The elements `P47` und `ISIN` must be stated if a shareholding held directly is listed.

The element `Anteil` should be given if the share of the voting rights differs from the share of equity.

The element `UNMITTELBARE-FIRMA` is obligatory if there is an indirect participation.
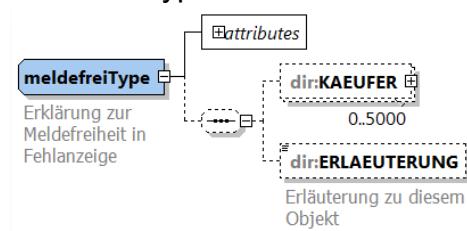
Example: For `beteiligungskategorieType` in the element `BETEILIGUNGSART` of a direct listed foreign shareholding with voting rights different from the equity:

```
<BETEILIGUNGSART unmittelbar-beteiligt="nein" mittelbar-beteiligt="nein" unmittelbar-
bsnotiert="ja">
        <P47 einheit="Waehrung" dimension="Tsd">550</P47>
        <ISIN>US1234567891</ISIN>
        <ANTEIL>80</ANTEIL>
</BETEILIGUNGSART>
```

Example: For `beteiligungskategorieType` in the element `BETEILIGUNGSART` of an indirect foreign shareholding:

```
<BETEILIGUNGSART unmittelbar-beteiligt="nein" mittelbar-beteiligt="ja" unmittelbar-
bsnotiert="nein">
        <UNMITTELBARE-FIRMA>
                <NAME>Name der unmittelbaren ausländischen Obergesellschaft</NAME>
        </UNMITTELBARE-FIRMA>
</BETEILIGUNGSART>
```

meldefreiType
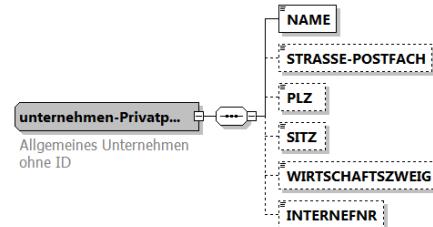
The `meldefreiType` summarises all information required to declare the exemption to report in the nil report and consists of the following elements and attributes.

Name	Req	Value range / format	Comments
meldefreiTyp			
beteiligung	+	bbk:jaNein	"ja" (yes) if there is an investment
anteil-groessergleich-zehn-prozent	-	bbk:jaNein	if `beteiligung` = yes: "ja" (yes) if the investment share is >= 10%
bilanzsumme-groesser-drei-mio	-	bbk:jaNein	if `anteil-groessergleich-zehn-prozent` = "ja"(yes):" ja" (yes) if the balance sheet total > €3 million
drei-jahre-meldefrei	-	bbk:jaNein	if `bilanzsumme-groesser-drei-mio` = "nein" (no): "ja" (yes) if an exemption to report is expected (balance sheet total < €3 million) in the next 3 years
beteiligung-vorjahr	-	bbk:jaNein	"ja" (yes) if there was an investment in the preceding year
KAEUFER	-	unternehmen-PrivatpersonType	when sold to residents: buyer of the investment
ERLÄUTERUNGEN	-	text255	Optional explanation

Example: Element `FORMULAR-FEHL-K4`:

```
<FORMULAR-FEHL-K4 beteiligung="ja" anteil-groessergleich-zehn-prozent="nein" bilanzsumme-groesser-drei-
mio="nein" drei-jahre-meldefrei="ja" beteiligung-vorjahr="ja">
        <KAEUFER>
                <NAME>mein Käufer</NAME>
                <STRASSE-POSTFACH>Musterstrasse 2</STRASSE-POSTFACH>
                <PLZ>00000</PLZ>
                <SITZ>Testort</SITZ>
                <WIRTSCHAFTSZWEIG>Großhandel</WIRTSCHAFTSZWEIG>
                <INTERNEFNR>a</INTERNEFNR>
        </KAEUFER>
</FORMULAR-FEHL-K4>
```

unternehmen-PrivatpersonType

The data type `unternehmen-PrivatpersonType` summarises address data into one element and contains the following elements.

Name	Req	Value range / format	Comments
NAME	+	alphanum255	Name of the person/company
STRASSE-POSTFACH	-	alphanum255	Street/PO box
Post code	-	alphanum	Post code, length between 1 and 20
SITZ	-	alphanum255	Registered office of the company/place of residence
WIRTSCHAFTSZWEIG	-	alphanum255	Company's industry
INTERNEFNR	-	alphanum255	Internal company ID

In the element `Wirtschaftszweig`, the precise type of economic activity carried out by the company should be stated, if possible by naming the product the company sells or produces (eg "mineral oil trading" or "glassware manufacturing"). If a company operates in several industrial sectors, the focus of its economic activity is decisive.

Example: For `unternehmen-PrivatpersonType` in the element `FIRMA` of the element `K4I`:

```
<FIRMA>
        <NAME>Name der mittelbar gehaltenen Beteiligung</NAME>
        <SITZ>Darmstadt</SITZ>
        <WIRTSCHAFTSZWEIG>Musterbranche</WIRTSCHAFTSZWEIG>
        <INTERNEFNR>xbr123456</INTERNEFNR>
</FIRMA>
```

Example: For `unternehmen-PrivatpersonType` in the element `ABGANG` of the element `FORMULAR-K4`:

```
<ABGANG alt="unterschreitet-freigrenze">
        <NAME>alte Beteiligung</NAME>
        <SITZ>Berlin</SITZ>
        <INTERNEFNR>a</INTERNEFNR>
</ABGANG>
```

4 XML report structure

All XML external sector reporting statistics files have a common, basic hierarchical structure. It begins with a root element with address information `LIEFERUNG-DIREK`. This contains a reporting element `MELDUNG`, which, in turn, contains the actual reporting data.

4.1 LIEFERUNG-DIREK

The root element of a DIREK-XML report is called `LIEFERUNG-DIREK`. Only <u>one</u> report related to a reporting year can be submitted per file. The element `LIEFERUNG-DIREK` is an extension of the element `basisLieferung` of the basic schema.

4.1.1 Attributes

Name	Req	Value range / format	Comments
xmlns:xsi	+	fixed character string: "http://www.w3.org/2001/XMLSchema-instance"	Namespace of XML schema definition
xmlns:bbk	+	fixed character string: "http://www.bundesbank.de/xmw/2003-01-01"	Namespace of basic reporting form
xmlns	+	fixed character string: "http://www.bundesbank.de/xmw/direk/2021-01-01"	Namespace for reports on foreign direct investment stock statistics
version	+	fixed character string: "1.0"	Schema version number
erstellzeit	+	xs:dateTime	Delivery file creation date
Stufe	+	"Test", "Produktion"	Production level
dateireferenz	-	Whole number between 0 and 99	No in file name
bereich	+	bbk:bereich	"Statistik"
xsi:schema Location	+	fixed character string: "http://www.bundesbank.de/xmw/direk/2021-01-01 BbkXmwDirek_2021.xsd"	Search path for XML schema

4.1.2 Subelements

Name	Req	Value range / format	Comments
bbk:ABSENDER	+	bbk:adresse	Address of the submitter (usually the same as reporter, see below)
bbk:ERSTELLER	-	bbk:adresse	Address of the creator
bbk:ADRESSAT	-	bbk: adresse	Address of the addressee (ignored)
bbk:KOMMENTAR	-	bbk:alphanum	Not used in DIREK (not used for K 3 / K 4 reports)
MELDUNG	+	See below	DIREK report

The bbk:ABSENDER element is of the complex bbk:adresse data type. The contents include address and contact information on the institution that submitted the XML file and which is responsible for the technical transmission of the data.

The bbk:ERSTELLER element is optional and of the bbk:ADRESSE data type. It contains address information on the party creating the XML report if this party is not identical to the reporting entity. If the contents of the reports is edited when submitted by a third party, the technical contact person should be stated here.

The bbk:ADRESSAT element is provided for in the general schema but is missing for DIREK reports.

The bbk:KOMMENTAR element is not used. Instead, the MITTEILUNG element is available in the FORMULAR-K3 or FORMULAR-K4 element.

The MELDUNG element is obligatory. It has to appear exactly once and it groups together all reporting data for one reporting party. These reporting data include the reporter's address, the reporting date and the actual data for this deadline. This comprises MELDUNG attributes and subelements, which are described in the next section.

No subelement of MELDUNG may occur more than **16000** times.
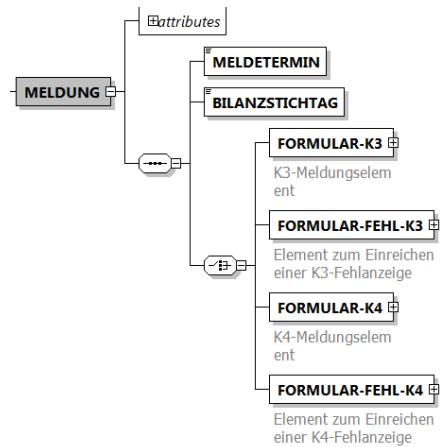
Example:

```
<?xml version="1.0" encoding="UTF-8"?>
<LIEFERUNG-DIREK xmlns="http://www.bundesbank.de/xmw/direk/2021-01-01"
xmlns:bbk="http://www.bundesbank.de/xmw/2003-01-01"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.bundesbank.de/xmw/direk/2021-01-01 BbkXmwDirek_2021.xsd"
bereich="Statistik" version="1.0" erstellzeit="2020-11-30T09:34:28.810" stufe="Produktion">
        <bbk:ABSENDER>
                <FIRMENNR>00000000</FIRMENNR>
                <bbk:NAME>Musterfirma</bbk:NAME>
                <bbk:STRASSE>Statistikstraße</bbk:STRASSE>
                <bbk:PLZ>12345</bbk:PLZ>
                <bbk:ORT>Statistik</bbk:ORT>
                <bbk:KONTAKT>
                        <bbk:ANREDE>Herr</bbk:ANREDE>
                        <bbk:VORNAME>Max</bbk:VORNAME>
                        <bbk:ZUNAME>Mustermann</bbk:ZUNAME>
                        <bbk:ABTEILUNG>Statistik</bbk:ABTEILUNG>
                        <bbk:TELEFON>0123456789</bbk:TELEFON>
                        <bbk:FAX>0123456789</bbk:FAX>
                        <bbk:EMAIL>max.mustermann@musterfirma.de</bbk:EMAIL>
                        <bbk:EXTRANET-ID>EXN12345</bbk:EXTRANET-ID>
                </bbk:KONTAKT>
        </bbk:ABSENDER>
        <MELDUNG erstellzeit="2021-06-01T09:30:47Z" storno="nein" aenderungstammdaten="nein"
korrekturmeldung="nein" nachmeldung="nein">
                <!-- Meldung für die Direktinvestitionsstatistik -->
        </MELDUNG>
</LIEFERUNG-DIREK>
```

4.2 MELDUNG

The delivery contains precisely one MELDUNG element. It summarises all the reporting data for a single reporting party. These reporting data include the reporter's address, the reporting deadline and the actual data for this deadline.
The MELDUNG element is an extension of the basic schema's bbk:basisMeldung element.

4.2.1 Attributes

Name	Req	Value range / format	Comments
erstellzeit	+	xs:dateTime	Date and time report was created
storno	-	bbk:jaNein	"ja" (yes) if it involves a cancellation report
aenderungStammdaten	-	bbk:jaNein	"ja" (yes) if the reporting party's master data have changed since the last submission ("Melder" element, see below). The default is "nein".
korrekturmeldung	-	bbk:jaNein	"ja" (yes) if it involves a correction report
nachmeldung	-	bbk:jaNein	"ja" (yes) if the current report completes an earlier submitted one. The default is "nein".

The attribute storno or korrekturmeldung should be given if a report that has already been submitted is to be cancelled or corrected subsequently.

If all of the investments to be reported were not submitted in an earlier data delivery, they can be submitted afterwards by stating the attribute nachmeldung.

The attribute aenderungStammdaten should always be given if the reporting party's master data has changed since the last delivery.

4.2.2 Subelements

| Name	Req	Value range / format	Comments
MELDER	+	bbk:adresse	Master data of reporting party
KOMMENTAR	-	bbk:alphanum	Comments on the report
MELDETERMIN	+	xs:gYear	Reporting year
BILANZSTICHTAG	+	xs:date	Reporting party's balance sheet date
FORMULAR-K3	-	See below	K3 report
FORMULAR-K4	-	See below	K4 report
FORMULAR-FEHL-K3	-	See below	K3 nil report
FORMULAR-FEHL-K4	-	meldefreiType	K4 nil report

Notes
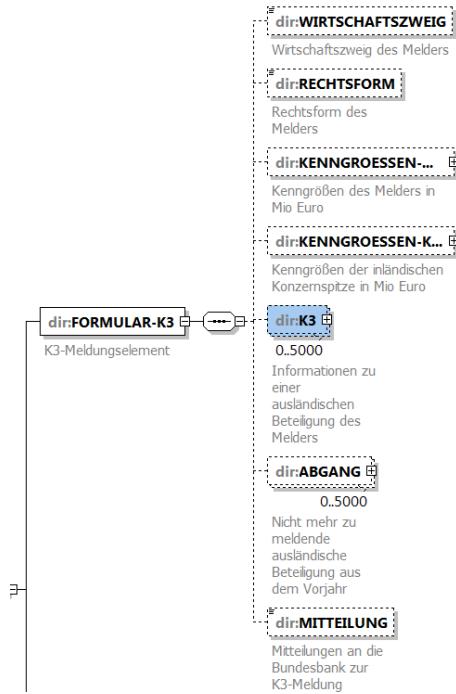
- The elements `MELDER`, `MELDETERMIN` und `BILANZSTICHTAG` must only occur precisely once.

- For the element `MELDER`, next to `FIRMENNR` and `NAME`, you need to specify the complete address and the contact details of the contact person.

- Only one of the elements `FORMULAR-K3, FORMULAR-K4, FORMULAR-FEHL-K3, FORMULAR-FEHL-K4` must occur.

- The element `FORMULAR-K3` describes the report on the reporting party's foreign investments.

- The element `FORMULAR-FEHL-K3` must be used if there was a K3 reporting obligation of the reporting party in the previous year which is now defunct (nil report).

- The element `FORMUALR-K4` describes the report on assets of non-residents to the reporting party and its German subsidiaries.

- The element `FORMULAR-FEHL-K4` must be used if there was a K4 reporting obligation of the reporting party in the previous year which is now defunct (nil report).

Example:

```xml
<MELDUNG erstellzeit="2021-06-01T09:30:47Z" storno="nein" aenderungstammdaten="ja"
korrekturmeldung="nein" nachmeldung="nein">
      <bbk:MELDER>
            <FIRMENNR>00000000</FIRMENNR>
            <bbk:NAME>Musterfirma</bbk:NAME>
            <bbk:STRASSE>Statistikstraße 12</bbk:STRASSE>
            <bbk:PLZ>60488</bbk:PLZ>
            <bbk:ORT>Frankfurt</bbk:ORT>
            <bbk:KONTAKT>
                  <bbk:ANREDE>Herr</bbk:ANREDE>
                  <bbk:VORNAME>Max</bbk:VORNAME>
                  <bbk:ZUNAME>Mustermann</bbk:ZUNAME>
                  <bbk:ABTEILUNG>Statistik</bbk:ABTEILUNG>
                  <bbk:TELEFON>0123456789</bbk:TELEFON>
                  <bbk:FAX>0123456789</bbk:FAX>
                  <bbk:EMAIL>max.mustermann@musterfirma.de</bbk:EMAIL>
                  <bbk:EXTRANET-ID>EXN12345</bbk:EXTRANET-ID>
            </bbk:KONTAKT>
      </bbk:MELDER>
      <MELDETERMIN>2020</MELDETERMIN>
      <BILANZSTICHTAG>2020-12-31</BILANZSTICHTAG>
      <FORMULAR-K3>
            <!-- K3-Meldeformular -->
      </FORMULAR-K3>
</MELDUNG>
```

4.3 FORMULAR-K3

The element `FORMULAR-K3` describes the report on residents' foreign assets (K3) and should always be stated if there is a K3 reporting obligation. It does not occur more than once in the report.

`FORMULAR-K3` does not have any attributes and has the following subelements.

Name	Req	Value range / format	Comments
WIRTSCHAFTSZWEIG	-	alphanum255	Industry of the reporting party
RECHTSFORM	-	alphanum255	Legal structure of the reporting party
KENNGROESSEN-MELDER	-	See below	German investors' key data
von-inlaender-abhaengig	+	bbk:jaNein	"ja" (yes) if the reporting party is dependent on another German company
von-auslaender-abhaengig	+	bbk:jaNein	"ja" (yes) if the reporting party is held from abroad
KENNGROESSEN-KONZERN	-	See below	German group's key ratios should the reporting party belong to a German group
K3	-	See below	K3 investment
lfdnr	+	long	Serial number
meldeart	+	meldeart	Type of report for this investment
neu	-	neu	For initial report: reason for reporting
ABGANG	-	unternehmen-PrivatpersonType	Investments that can no longer be reported
alt	+	alt	Reason for terminating the report
MITTEILUNG	-	text2500	Space for messages to the Bundesbank in text format, max 2500 characters

The elements `WIRTSCHAFTSZWEIG, RECHTSFORM` and `KENNGROESSEN-MELDER` are obligatory for all reporting parties except for private individuals and occur no more than once.

The element `KENNGROESSEN-KONZERN` can occur no more than once and is a requirement if in `KENNGROESSEN-MELDER` there is a "ja" in the attribute `von-inlaender-abhaengig`.

A separate `K3` element should be stated for each foreign investment subject to the K3 reporting requirements. The number of `K3` elements is limited to 5000. If it is necessary to list more than 5000 elements in one report, please get in touch with the contact persons named in the document.

An `ABGANG` element should be given for investments which were previously subject to reporting requirements but are now longer subject to them. The number of `ABGANG` elements is limited to 5000. If it is necessary to list more than 5000 elements in one report, please get in touch with the contact persons named in the document.

Example:

```
<FORMULAR-K3>
        <WIRTSCHAFTSZWEIG>Maschinenbau</WIRTSCHAFTSZWEIG>
        <RECHTSFORM>GmbH</RECHTSFORM>
        <KENNGROESSEN-MELDER von-inlaender-abhaengig="ja" von-auslaender-abhaengig="ja">
                <UMSATZ einheit="Waehrung" dimension="Mio">10</UMSATZ>
                <BESCHAEFTIGTE>87</BESCHAEFTIGTE>
                <BILANZSUMME einheit="Waehrung" dimension="Mio">10</BILANZSUMME>
                <LAND-ENDEIGENTUEMER>NL</LAND-ENDEIGENTUEMER>
        </KENNGROESSEN-MELDER>
        <KENNGROESSEN-KONZERN>
                <UMSATZ einheit="Waehrung" dimension="Mio">300</UMSATZ>
                <BESCHAEFTIGTE>117</BESCHAEFTIGTE>
                <BILANZSUMME einheit="Waehrung" dimension="Mio">300</BILANZSUMME>
        </KENNGROESSEN-KONZERN>
        <K3 lfdnr="3" meldeart="endgueltig">
                <FIRMA>
                        <!--Daten der Firma -->
                </FIRMA>
                <BETEILIGUNGSART unmittelbar-beteiligt="nein" mittelbar-beteiligt="ja" unmittelbar-
                bsnotiert="nein">
                        <UNMITTELBARE-FIRMA>
                                <!--Infos unmittelbare Firma -->
                        </UNMITTELBARE-FIRMA>
                </BETEILIGUNGSART>
                <KENNGROESSEN>
                        <UMSATZ einheit="Waehrung" dimension="Tsd">100</UMSATZ>
                        <BESCHAEFTIGTE>40</BESCHAEFTIGTE>
                        <SACHANLAGEN einheit="Waehrung" dimension="Tsd">87</SACHANLAGEN>
                        <PERSONALAUFWAND einheit="Waehrung" dimension="Tsd">48</PERSONALAUFWAND>
                </KENNGROESSEN>
                <BILANZ nationalebilanz="ja">
                        <!-- Bilanz der Beteiligung -->
                </BILANZ>
        </K3>
        <ABGANG alt="unterschreitet-freigrenze">
                <NAME>alte Beteiligung</NAME>
                <SITZ>Boston</SITZ>
                <INTERNEFNR>a</INTERNEFNR>
        </ABGANG>
</FORMULAR-K3>
```

4.3.1 KENNGROESSEN-MELDER

The element `KENNGROESSEN-MELDER` has two attributes.

Name	Req	Value range / format	Comments
von-inlaender-abhaengig	+	bbk:jaNein	"ja" (yes) if the reporting party is a dependant enterprise of another german enterprise
von-auslaender-abhaengig	+	bbk:jaNein	"ja" (yes) if the reporting party is held from abroad

and the following subelements which can only occur once.

Name	Req	Value range / format	Comment
UMSATZ	+	mioWeType	Turnover in millions of euros
BESCHAEFTIGTE	-	long	Number of employees of the German investor
BILANZSUMME	+	mioWeType	German investors' total assets in millions of euros
LAND-ENDEIGENTUEMER	-	bbk:isoLand	country of the ultimate controlling institute (UCI)

Example:

```
<KENNGROESSEN-MELDER von-inlaender-abhaengig="ja" von-auslaender-abhaengig="ja">
        <UMSATZ einheit="Waehrung" dimension="Mio">10</UMSATZ>
        <BESCHAEFTIGTE>87</BESCHAEFTIGTE>
        <BILANZSUMME einheit="Waehrung" dimension="Mio">10</BILANZSUMME>
        <LAND-ENDEIGENTUEMER>NL</LAND-ENDEIGENTUEMER>
</KENNGROESSEN-MELDER>
```

4.3.2 KENNGROESSEN-KONZERN

The element KENNGROESSEN-KONZERN has
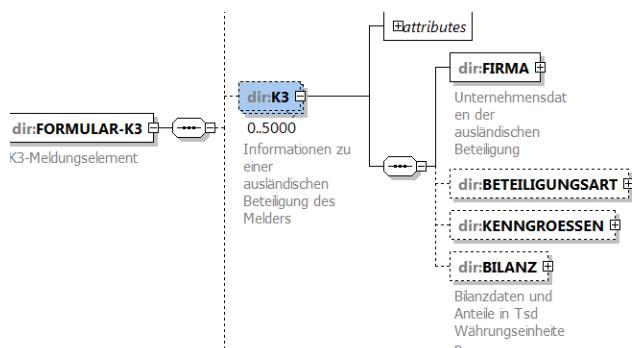
the following subelements which can each occur once.

Name	Req	Value range / format	Comment
UMSATZ	-	mioWeType	German group's turnover in millions of euros
BESCHAEFTIGTE	-	long	German group's number of employees
BILANZSUMME	-	mioWeType	German group's total assets
KONZERN	-	unternehmen_Privatp ersonType	Group information

Example:

```
<KENNGROESSEN-KONZERN>
        <UMSATZ einheit="Waehrung" dimension="Mio">300</UMSATZ>
        <BESCHAEFTIGTE>117</BESCHAEFTIGTE>
        <BILANZSUMME einheit="Waehrung" dimension="Mio">300</BILANZSUMME>
</KENNGROESSEN-KONZERN>
```

4.3.3 K3

The element K3 describes a foreign investment. A separate K3 element should be created for each investment. The number of K3 elements is limited to 5000. If it is necessary to list more than 5000 elements in one report, please get in touch with the contact persons named in the document.

The element K3 has the following attributes.

Name	Req	Value range / format	Comment
lfdnr	+	long	Serial number of the K3 investment
meldeart	+	meldeart	Type of report for this investment
neu	-	neu	Reason for the report for the initial report

The element K3 has the following subelements which can only occur once as a maximum.

Name	Req	Value range / format	Comment
FIRMA	+	auslaenderType	Foreign investment
BETEILIGUNGSART	-	beteiligungskategorie Type	Type of participatory relationship
KENNGROESSEN	-	See below	Key data of the investment
BILANZ	-	See below	Balance sheet and proportional ownership shares in the foreign investment

In the element Firma in the type auslaenderType, it is obligatory to state the Wirtschaftszweig (economic sector) and the Sitz (registered office) for the K3 element.

The elements `BETEILIGUNGSART`, `KENNGROESSEN` and `BILANZ` are mandatory for `vorläufige` und `endgültige` reports.

The element `KENNGROESSEN` has the following subelements which can only occur once as a maximum.:

Name	erf.	Werteb. / Format	Bemerkung
UMSATZ	+	tsdWeType	Turnover in thousand currency units
BESCHAEFTIGTE	+	long	number of employees
SACHANLAGEN	+	tsdWeType	Gross investment in tangible goods in thousand currency units
PERSONALAUFWAND	+	tsdWeType	Personnel costs in thousand currency units

The element UMSATZ contains the amount shown in the company's profit and loss account as annual sales revenue, excluding VAT. Banks have to report the annual output; insurance corporations have to report the gross amounts written in direct business and in reinsurance business.

The number of employees in the element BESCHAEFTIGTE should be stated in full-time equivalents.

The element `BILANZ` in `K3` contains the balance sheet data of a foreign investment and that of the reporting party's apportioned shares.

The element `BILANZ` in `K3` has the attribute `nationalebilanz.`

Name	erf.	Wertebereich / Format	Bemerkung
nationalebilanz	+	bbk:jaNein	Disclosures according to national or international accounting requirements

The following values must be given in the currency unit in which the balance sheet of the foreign enterprise was drawn up, in thousands of currency units. A separate `BILANZ` element should be created for each investment. The element has no attributes and contains the following subelements, which are to be indicated in the following order.

Name	Req	Value range / format	Comments
BILANZSTICHTAG	+	xs:date	Balance sheet date of the investment
WAEHRUNG	+	bbk:isoWaehrung	Currency
P11	-	tsdWeType	Total fixed and intangible fixed assets
P12	-	tsdWeType	Total financial assets
P13	-	tsdWeType	Total shares in affiliated enterprises/participating interests
P15	-	tsdWeType	The reporting party's share of P50
P16	-	tsdWeType	If indirect participation: the share of the foreign parent company of P49 directly involved in the investment
P17	-	tsdWeType	Total current assets
P19	-	tsdWeType	The reporting party's share of P52
P20	-	tsdWeType	If indirect participation: the share of the foreign parent company of P51 directly involved in the investment
P21	-	tsdWeType	Total other assets
P22	-	tsdWeType	Total amount not backed by own funds
P23	-	tsdWeType	Total subscribed or called-up capital, endowment capital and contributions by partners
P24	-	tsdWeType	The reporting party's share of P23
P25	-	tsdWeType	For indirect participation: the share of the foreign parent company of P23 directly involved in the investment
P29	-	tsdWeType	Total capital reserve
P30	-	tsdWeType	Total revenue reserve
P31	-	tsdWeType	Total profit/loss carried forward
P32	-	tsdWeType	Total profit/loss for the financial year
P33	-	tsdWeType	Total debts

P35	-	tsdWeType	Total liabilities (from total debts) vis-à-vis affiliated enterprises abroad
P36	-	tsdWeType	If indirect participation: the share of the foreign parent company of P35 directly involved in the investment
P37	-	tsdWeType	Total liabilities (from total debts) vis-à-vis affiliated enterprises in Germany
P38	-	tsdWeType	The reporting party's share of P37
P39	-	tsdWeType	Total other liabilities
P40	+	tsdWeType	Total balance sheet total
P49	-	tsdWeType	Total loans (from financial assets) to affiliated enterprises abroad
P50	-	tsdWeType	Total loans (from financial assets) to affiliated enterprises in Germany
P51	-	tsdWeType	Total claims (from current assets) to affiliated enterprises abroad
P52	-	tsdWeType	Total claims (from current assets) to affiliated enterprises in Germany
P53	-	tsdWeType	Total accumulated other comprehensive income if balanced in accordance with international accounting principles, eg IFRS.
P54	-	tsdWeType	The reporting party's share of P13 (shares of the investment in the reporting party)
P55	-	tsdWeType	If indirect participation: the share of the foreign parent company of P13 directly involved in the investment (shares in the foreign parent company directly involved in the investment)
VORABAUSSCHUETTUNG	-	text255	Information concerning dividends from the current financial year (eg interim dividends), max 255 characters
RECHNUNGSLEGUNG	-	text255	Statement of the accounting rules used (eg IFRS, US-GAAP), max 255 characters
ERLAEUTERUNG	-	text255	Short comments, max 255 characters

The optional elements `P.. der BILANZ in K3` may only be omitted if there is an empty value. Should the value be available and rounded in accordance with standard commercial practice up to less than 1 thousand currency units, a zero is to be entered.

Furthermore, the balance sheet values should be based on the reported balance sheets of companies prior to profit distribution, drawn up in accordance with the rules of the country of domicile. They can also be based on separate financial statements in line with international accounting rules, provided that they are permitted in the country of domicile of the investment. Data used for participation in group accounts should not, as far as possible, be taken.

The perimeter and classification provisions of a German corporate balance sheet should be applied insofar as possible when classifying individual balance sheet items to the positions in the reporting form's reporting schema. If the breakdown of the reserves in the balance sheet is not carried out in the manner provided for in the report, the amounts should be allocated to the items to which they most likely correspond, eg "Agio" to P29 ("capital reserves"). Provisions should only be reported as reserves if they have a capital character. Otherwise, they fall under P39 ("Other liabilities").

For branches or permanent establishments, the amounts to be reported should be taken from their statements of assets and liabilities.

Balance sheet plausibilities:

The following balance sheet conditions are not in the schema but must be fulfilled nonetheless:
1. Sum of assets = balance sheet total
   P40 = P11 + P12 + P17 + P21 + P22
2. Sum of liabilities = balance sheet total
   P40 = P23 + P29 + P30 + P31 + P32 + P33 + P39 + P53
3. P13 >= P54 + P55
4. P17 >= P51 + P52
5. P12 >= P13 + P49 + P50
6. P49 >= P16
7. P50 >= P15
8. P51 >= P20
9. P52 >= P19
10. P23 >= P24 + P25
11. P33 >= P35 + P37
12. P35 >= P36
13. P37 >= P38
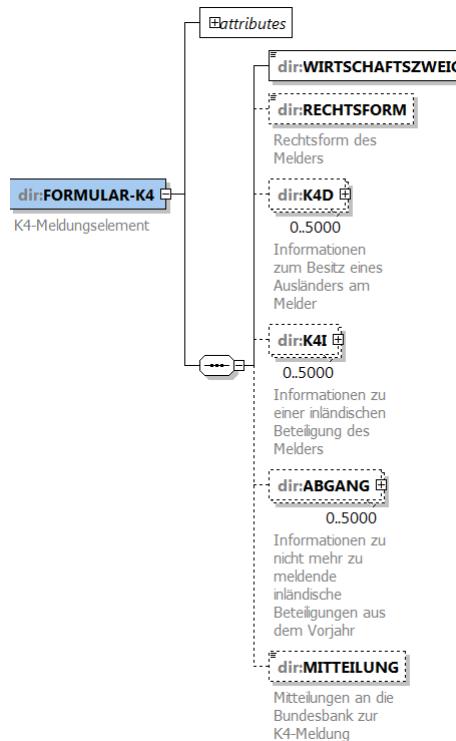
Example:

```
<BILANZ nationalebilanz="nein">
        <BILANZSTICHTAG>2020-12-31</BILANZSTICHTAG>
        <WAEHRUNG>CHF</WAEHRUNG>
        <P11 einheit="Waehrung" dimension="Tsd">255</P11>
        <P12 einheit="Waehrung" dimension="Tsd">47</P12>
        <P13 einheit="Waehrung" dimension="Tsd">47</P13>
        <P17 einheit="Waehrung" dimension="Tsd">9837</P17>
        <P19 einheit="Waehrung" dimension="Tsd">29</P19>
        <P21 einheit="Waehrung" dimension="Tsd">13</P21>
        <P23 einheit="Waehrung" dimension="Tsd">2449</P23>
        <P24 einheit="Waehrung" dimension="Tsd">2449</P24>
        <P31 einheit="Waehrung" dimension="Tsd">2227</P31>
        <P32 einheit="Waehrung" dimension="Tsd">315</P32>
        <P33 einheit="Waehrung" dimension="Tsd">4861</P33>
        <P37 einheit="Waehrung" dimension="Tsd">202</P37>
        <P38 einheit="Waehrung" dimension="Tsd">100</P38>
        <P39 einheit="Waehrung" dimension="Tsd">3</P39>
        <P40 einheit="Waehrung" dimension="Tsd">9897</P40>
        <P51 einheit="Waehrung" dimension="Tsd">111</P51>
        <P52 einheit="Waehrung" dimension="Tsd">47</P52>
        <P53 einheit="Waehrung" dimension="Tsd">42</P53>
        <ERLAEUTERUNG>Erhöhung Beschäftigtenzahl wird bestätigt</ERLAEUTERUNG>
</BILANZ>
```

4.4 FORMULAR-K4

The element FORMULAR-K4 describes the report on non-residents' assets in Germany (K4). It does not occur more than once in the report.

4.4.1 Attributes

The element `FORMULAR-K4` has the following attributes:

Name	Requi red	Value range / format	Comment
neu	-	neu	Reason for reporting if first-time submission
selbstaendig	+	bbk:jaNein	"ja" ("yes"), if the reporting party is legally independent, otherwise "nein" ("no")

4.4.2 Subelements

`FORMULAR-K4` contains the following subelements:

Name	Requi red	Value range / format	Comment
WIRTSCHAFTSZWEIG	+	alphanum255	Industry of the reporting party
RECHTSFORM	-	alphanum255	Legal form of the reporting party
K4D	-	see below	Report on foreign investments to the reporting party
lfdnr	+	long	Serial number
meldeart	+	meldeart	Type of report for this investment
K4I	-	see below	Report on domestic enterprises in which the non-resident is indirectly involved through the reporting party
lfdnr	+	long	Serial number
meldeart	+	meldeart	Type of report for this investment
neu	-	neu	For first-time reports: reason for reporting
ABGANG	-	unternehmen-PrivatpersonType	No longer reported domestic enterprises from the previous year
alt	+	alt	Reason for terminating the report
MITTEILUNG	-	text2000	Space for messages to the Bundesbank in text format, max 2000 characters

The element `Wirtschaftszweig` is mandatory and occurs exactly once.

The element `Rechtsform` is mandatory for all reporting parties with the exception of dependent enterprises (branches, permanent establishments).

The element `MITTEILUNG` does not occur more than once.

All other elements can occur any number of times.

Every foreign shareholder whose direct German participation is subject to reporting requirements must create a `K4D` element. The number of `K4D` elements is limited to 5000. If it is necessary to list more than 5000 elements in one report, please get in touch with the contact persons named in the document.

A `K4I` element must be created for each German investment asset in which the non-resident has an indirect participation and which fulfils the reporting criteria. The number of `K4I` elements is limited to 5000. If it is necessary to list more than 5000 elements in one report, please get in touch with the contact persons named in the document.

Example:
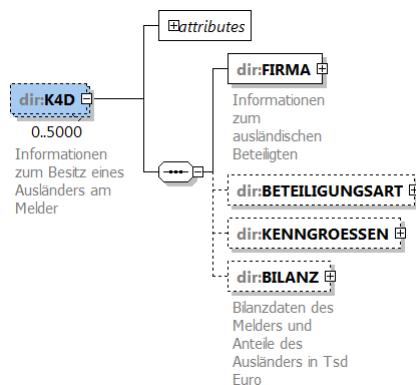
```
<FORMULAR-K4 selbstaendig="ja">
        <WIRTSCHAFTSZWEIG>Musterwirtschaftszweig</WIRTSCHAFTSZWEIG>
        <RECHTSFORM>AG</RECHTSFORM>
        <K4D lfdnr="1" meldeart="endgueltig">
                <FIRMA>
                        <!--Daten der Firma -->
                </FIRMA>
                <BETEILIGUNGSART unmittelbar-beteiligt="nein" mittelbar-beteiligt="nein" unmittelbar-
        bsnotiert="ja">
                        <P47 einheit="Waehrung" dimension="Tsd">550</P47>
                        <ISIN>US1234567891</ISIN>
                        <ANTEIL>80</ANTEIL>
                </BETEILIGUNGSART>
                <KENNGROESSEN>
                        <UMSATZ einheit="Waehrung" dimension="Tsd">21</UMSATZ>
                        <BESCHAEFTIGTE>20</BESCHAEFTIGTE>
```

```
                </KENNGROESSEN>
                <BILANZ nationalebilanz="nein">
                        <!- Bilanz der Beteiligung -->
                </BILANZ>
        </K4D>
        <K4I lfdnr="1" meldeart="endgueltig" neu="neugruendung">
                <FIRMA>
                        <!—Daten der Firma -->
                </FIRMA>
                <RECHTSFORM>GmbH</RECHTSFORM>
                <BETEILIGUNGSART unmittelbar-beteiligt="nein" mittelbar-beteiligt="ja" unmittelbar-
                bsnotiert="nein">
                        <ANTEIL>95</ANTEIL>
                        <UNMITTELBARE-FIRMA>
                                <!—Daten der Firma -->
                        </UNMITTELBARE-FIRMA>
                </BETEILIGUNGSART>
                <KENNGROESSEN>
                        <UMSATZ einheit="Waehrung" dimension="Tsd">21</UMSATZ>
                        <BESCHAEFTIGTE>20</BESCHAEFTIGTE>
                </KENNGROESSEN>
                <BILANZ nationalebilanz="ja">
                        <!- Bilanz der Beteiligung -->
                </BILANZ>
        </K4I>
        <ABGANG alt="unterschreitet-freigrenze">
                <NAME>alte Beteiligung</NAME>
                <SITZ>Berlin</SITZ>
                <INTERNEFNR>a</INTERNEFNR>
        </ABGANG>
</FORMULAR-K4>
```

K4D

The element `K4D` contains balance sheet data and information on participating interests in asset shares, which are held directly by non-resident investors through the reporting party. Each foreign investor requires its own `K4D` element. The number of `K4D` elements is limited to 5000. If it is necessary to list more than 5000 elements in one report, please get in touch with the contact persons named in the document.

The element `K4D` has the following attributes:

Name	Required	Value range / format	Comment
lfdnr	+	long	Serial number of the foreign investment
meldeart	+	meldeart	Type of report for this investment

The element `K4D` contains the following subelements:

Name	Required	Value range / format	Comment
FIRMA	+	auslaenderType	Non-resident investor
BETEILIGUNGSART	-	beteiligungskategorieType	Type of participatory relationship
KENNGROESSEN	-	see below	Reporting party's key data
BILANZ	-	see below	Balance sheet and proportional ownership shares in the german investment

In the element `Firma` of the range of values `auslaenderType`, the `Sitz` must be stated for the element `K4D`.

An separate K4D object must be created for each non-resident investor.
The elements `BETEILIGUNGSART`, `KENNGROESSEN` and `BILANZ` are mandatory for `vorläufige` und `endgültige` reports.

As `K4D` only describes direct investments, the attribute `mittelbar-beteiligt` in the element `BETEILIGUNGSART` of the element `OBJEKT` must always be "nein" ("no"). Hence the element `UNMITTELBARE-FIRMA` in the element `BETEILIGUNGSART` cannot occur for `K4D` elements.

The element `KENNGROESSEN` has the following subelements which can only occur once as a maximum.:

Name	erf.	Werteb. / Format	Bemerkung
UMSATZ	+	tsdWeType	Turnover in thousand euros
BESCHAEFTIGTE	+	long	number of employees

The element UMSATZ contains the amount shown in the company's profit and loss account as annual sales revenue, excluding VAT. Banks have to report the annual output; insurance corporations have to report the gross amounts written in direct business and in reinsurance business.

The number of employees in the element BESCHAEFTIGTE should be stated in full-time equivalents.

The element `BILANZ` in `K4D` has the attribute `nationalebilanz`.

Name	erf.	Wertebereich / Format	Bemerkung
nationalebilanz	+	bbk:jaNein	Disclosures according to national or international accounting requirements

The element `Bilanz` in `K4D` contains the balance sheet data of the reporting party and that of the non-resident investor's <u>directly</u> apportioned shares. Values should be entered in thousands of euro. The element has no attributes and contains the following subelements, which are to be indicated in the following order.

Name	Required	Value range / format	Comment
BILANZSTICHTAG	+	xs:date	Balance sheet date of the investment
P11	-	tsdWeType	Total fixed and intangible fixed assets
P12	-	tsdWeType	Total financial assets
P13	-	tsdWeType	Total shares in affiliated enterprises/participating interests
P15	-	tsdWeType	The non-resident investor's share of P50
P17	-	tsdWeType	Total current assets
P19	-	tsdWeType	The non-resident investor's share of P52
P21	-	tsdWeType	Total other assets
P22	-	tsdWeType	Total amount not backed by own funds
P23	-	tsdWeType	Total subscribed or called-up capital, endowment capital and contributions by partners
P24	-	tsdWeType	The non-resident investor's share of P23
P29	-	tsdWeType	Total capital reserve
P30	-	tsdWeType	Total revenue reserve
P31	-	tsdWeType	Total profit/loss carried forward
P32	-	tsdWeType	Total profit/loss for the financial year
P33	-	tsdWeType	Total debts
P35	-	tsdWeType	Total liabilities (from total debts) vis-à-vis affiliated enterprises in Germany
P37	-	tsdWeType	Total liabilities (from total debts) vis-à-vis affiliated enterprises abroad
P38	-	tsdWeType	The non-resident investor's share of P37

P39	-	tsdWeType	Total other liabilities
P40	+	tsdWeType	Total balance sheet total
P49	-	tsdWeType	Total loans (from financial assets) to affiliated enterprises in Germany
P50	-	tsdWeType	Total loans (from financial assets) to affiliated enterprises abroad
P51	-	tsdWeType	Total claims (from current assets) to affiliated enterprises in Germany
P52	-	tsdWeType	Total claims (from current assets) to affiliated enterprises abroad
P53	-	tsdWeType	Total accumulated other comprehensive income if balanced in accordance with international accounting principles, eg IFRS.
P54	-	tsdWeType	The non-resident investor's share of P13 (shares of the reporting party in the non-resident investor)
VORABAUSSCHUETTUNG	-	text255	Information concerning dividends from the current financial year (eg interim dividends), max 255 characters
ERLAEUTERUNG	-	text255	Short comments, max 255 characters

The optional elements `P..` of the `Bilanz` in `K4D` may only be omitted if there is an empty value. Should the value be available and rounded in accordance with standard commercial practice up to less than 1 thousand currency units, a zero is to be entered.

Furthermore, all amounts to be reported must be taken from the financial statements of reporting party before profit distribution. Data used for participation in group accounts should not to be taken.

In principle, the perimeter and classification provisions of a German corporate balance sheet apply when classifying individual balance sheet items to the abovementioned positions in the reporting schema.

For branches and permanent establishments, the amounts to be reported should be taken from their statements of assets and liabilities.

Balance sheet plausibilities:

The following balance sheet conditions are not contained in the schema but have to be fulfilled nonetheless:
1. Sum of assets = balance sheet total
   P40 = P11 + P12 + P17 + P21 + P22
2. Sum of liabilities = balance sheet total
   P40 = P23 + P29 + P30 + P31 + P32 + P33 + P39 + P53

3. P13 >= P54
4. P17 >= P51 + P52
5. P12 >= P13 + P49 + P50
6. P50 >= P15
7. P52 >= P19
8. P23 >= P24
9. P33 >= P35 + P37
10. P37 >= P38

Example:

```
<K4D lfdnr="1" meldeart="endgueltig">
     <FIRMA>
           <NAME>Musterbeteiligung 1</NAME>
           <SITZ>Frankfurt</SITZ>
           <WIRTSCHAFTSZWEIG>Musterbranche</WIRTSCHAFTSZWEIG>
           <INTERNEFNR>xbr123456</INTERNEFNR>
           <LAND>CH</LAND>
           <LAND-ENDEIGENTUEMER>US</LAND-ENDEIGENTUEMER>
     </FIRMA>
     <BETEILIGUNGSART unmittelbar-beteiligt="nein" mittelbar-beteiligt="nein" unmittelbar-
bsnotiert="ja">
           <P47 einheit="Waehrung" dimension="Tsd">550</P47>
           <ISIN>US1234567891</ISIN>
           <ANTEIL>80</ANTEIL>
     </BETEILIGUNGSART>
     <KENNGROESSEN>
           <UMSATZ einheit="Waehrung" dimension="Tsd">21</UMSATZ>
           <BESCHAEFTIGTE>20</BESCHAEFTIGTE>
     </KENNGROESSEN>
     <BILANZ nationalebilanz="nein">
           <BILANZSTICHTAG>2020-12-31</BILANZSTICHTAG>
```
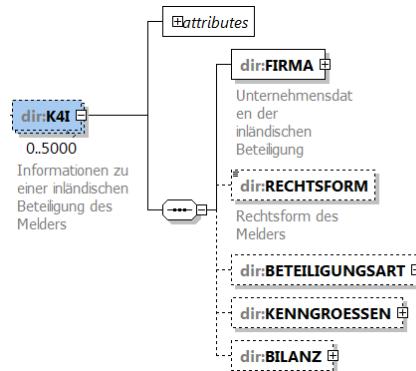
```
                <P11 einheit="Waehrung" dimension="Tsd">256</P11>
                <P12 einheit="Waehrung" dimension="Tsd">47</P12>
                <P17 einheit="Waehrung" dimension="Tsd">9837</P17>
                <P19 einheit="Waehrung" dimension="Tsd">29</P19>
                <P21 einheit="Waehrung" dimension="Tsd">15</P21>
                <P23 einheit="Waehrung" dimension="Tsd">2449</P23>
                <P24 einheit="Waehrung" dimension="Tsd">2449</P24>
                <P31 einheit="Waehrung" dimension="Tsd">936</P31>
                <P32 einheit="Waehrung" dimension="Tsd">612</P32>
                <P33 einheit="Waehrung" dimension="Tsd">4861</P33>
                <P37 einheit="Waehrung" dimension="Tsd">202</P37>
                <P38 einheit="Waehrung" dimension="Tsd">100</P38>
                <P39 einheit="Waehrung" dimension="Tsd">6</P39>
                <P40 einheit="Waehrung" dimension="Tsd">9899</P40>
                <P51 einheit="Waehrung" dimension="Tsd">111</P51>
                <P52 einheit="Waehrung" dimension="Tsd">47</P52>
                <P53 einheit="Waehrung" dimension="Tsd">35</P53>
                <ERLAEUTERUNG>Diviendenausschüttung in Höhe von 50 Mio. EUR</ERLAEUTERUNG>
        </BILANZ>
</K4D>
```

K4I

The element `K4I` contains balance sheet data and information on participating interests in German investment assets, which are held <u>indirectly</u> by non-resident investors through the reporting party. The number of `K4I` elements is limited to 5000. If it is necessary to list more than 5000 elements in one report, please get in touch with the contact persons named in the document.

The element `K4I` has the following attributes:

Name	Required	Value range / format	Comment
lfdnr	+	long	Serial number of the domestic subsidiary
meldeart	+	meldeart	Type of report for this investment
neu	-	neu	Reason for reporting if first-time submission

Subelements:

Name	Required	Value range / format	Comment
FIRMA	+	unternehmen-PrivatpersonType	German enterprise in which the reporting party holds an investment
RECHTSFORM	-	alphanum255	Legal form of the indirect investment asset
BETEILIGUNGSART	-	beteiligungskategorie Type	Type of participatory relationship
KENNGROESSEN	-	see below	Key data of the German investment asset
BILANZ	-	see below	Balance sheet and proportional ownership shares in the german investment

The element `Rechtsform` is mandatory for all investment assets with the exception of dependent enterprises (branches, permanent establishments).

The elements `BETEILIGUNGSART`, `KENNGROESSEN` and `BILANZ` are mandatory for `vorläufige` und `endgültige` reports.

As `K4I` only describes indirect investments, the attribute `mittelbar-beteiligt` in the element `BETEILIGUNGSART` of the element `OBJEKT` for the element `K4I` must always be "ja" ("yes"). Thus the element `UNMITTELBARE-FIRMA` in the element `BETEILIGUNGSART` for `K4I` elements must always be indicated.

The element `KENNGROESSEN` has the following subelements which can only occur once as a maximum.:

Name	erf.	Werteb. / Format	Bemerkung
UMSATZ	+	tsdWeType	Turnover in thousand euros
BESCHAEFTIGTE	+	long	number of employees

The element UMSATZ contains the amount shown in the company's profit and loss account as annual sales revenue, excluding VAT. Banks have to report the annual output; insurance corporations have to report the gross amounts written in direct business and in reinsurance business.

The number of employees in the element BESCHAEFTIGTE should be stated in full-time equivalents.

The element `BILANZ` in `K4I` has the attribute `nationalebilanz`.

Name	erf.	Wertebereich / Format	Bemerkung
nationalebilanz	+	bbk:jaNein	Disclosures according to national or international accounting requirements

The element `Bilanz` in `K4I` contains the balance sheet data of the domestic enterprise in which the non-resident has an indirect participation via the reporting party, as well as the shares to be indirectly apportioned to the non-resident. An individual K4I element must be created for each investment. Values should be entered in thousands of euro. The element has no attributes and contains the following subelements, which are to be indicated in the following order.

Name	Required	Value range / format	Comment
BILANZSTICHTAG	+	xs:date	Balance sheet date of the investment
P11	-	tsdWeType	Total fixed and intangible fixed assets
P12	-	tsdWeType	Total financial assets
P13	-	tsdWeType	Total shares in affiliated enterprises/participating interests
P15	-	tsdWeType	The non-resident investor's share of P50
P16	-	tsdWeType	The share of the german parent company of P49 directly involved in the investment
P17	-	tsdWeType	Total current assets
P19	-	tsdWeType	The non-resident investor's share of P52
P20	-	tsdWeType	The share of the german parent company of P51 directly involved in the investment
P21	-	tsdWeType	Total other assets
P22	-	tsdWeType	Total amount not backed by own funds
P23	-	tsdWeType	Total subscribed or called-up capital, endowment capital and contributions by partners
P25	-	tsdWeType	The share of the german parent company of P23 directly involved in the investment
P29	-	tsdWeType	Total capital reserve
P30	-	tsdWeType	Total revenue reserve
P31	-	tsdWeType	Total profit/loss carried forward
P32	-	tsdWeType	Total profit/loss for the financial year
P33	-	tsdWeType	Total debts
P35	-	tsdWeType	Total liabilities (from total debts) vis-à-vis affiliated enterprises in Germany
P36	-	tsdWeType	The share of the german parent company of P35 directly involved in the investment
P37	-	tsdWeType	Total liabilities (from total debts) vis-à-vis affiliated enterprises abroad
P38	-	tsdWeType	The non-resident investor's share of P37
P39	-	tsdWeType	Total other liabilities
P40	+	tsdWeType	Total balance sheet total

P49	-	tsdWeType	Total loans (from financial assets) to affiliated enterprises in Germany
P50	-	tsdWeType	Total loans (from financial assets) to affiliated enterprises abroad
P51	-	tsdWeType	Total claims (from current assets) to affiliated enterprises in Germany
P52	-	tsdWeType	Total claims (from current assets) to affiliated enterprises abroad
P53	-	tsdWeType	Total accumulated other comprehensive income if balanced in accordance with international accounting principles, eg IFRS.
P54	-	tsdWeType	The non-resident investor's share of P13 (shares of the reporting party in the non-resident investor)
P55	-	tsdWeType	The share of the german parent company of P13 directly involved in the investment (shares in the german parent company directly involved in the investment)
VORABAUSSCHUETTUNG	-	text255	Information concerning dividends from the current financial year (eg interim dividends), max 255 characters
ERLAEUTERUNG	-	text255	Short comments, max 255 characters

The optional elements `P..` of the `Bilanz` in `K4D` may only be omitted if there is an empty value. Should the value be available and rounded in accordance with standard commercial practice up to less than 1 thousand currency units, a zero is to be entered.

Furthermore, all amounts to be reported must be taken from the financial statements of the German investment asset prior to profit distribution. Data used for participation in group accounts should not to be taken.

In principle, the perimeter and classification provisions of a German corporate balance sheet apply when classifying individual balance sheet items to the abovementioned positions in the reporting schema.

For branches and permanent establishments, the amounts to be reported should be taken from their statements of assets and liabilities.

Balance sheet plausibilities:

The following balance sheet conditions are not contained in the schema but have to be fulfilled nonetheless:
1. Sum of assets = balance sheet total
   P40 = P11 + P12 + P17 + P21 + P22
2. Sum of liabilities = balance sheet total
   P40 = P23 + P29 + P30 + P31 + P32 + P33 + P39 + P53
3. P13 >= P54 + P55
4. P17 >= P51 + P52
5. P12 >= P13 + P49 + P50
6. P49 >= P16
7. P50 >= P15
8. P51 >= P20
9. P52 >= P19
10. P23 >= P25
11. P33 >= P35 + P37
12. P35 >= P36
13. P37 >= P38

Example:

```
<K4I lfdnr="1" meldeart="endgueltig" neu="neugruendung">
     <FIRMA>
             <NAME>Musterbeteiligung 2</NAME>
             <SITZ>Darmstadt</SITZ>
             <WIRTSCHAFTSZWEIG>Musterbranche</WIRTSCHAFTSZWEIG>
             <INTERNEFNR>xbr123456</INTERNEFNR>
     </FIRMA>
     <RECHTSFORM>GmbH</RECHTSFORM>
     <BETEILIGUNGSART unmittelbar-beteiligt="nein" mittelbar-beteiligt="ja" unmittelbar-
bsnotiert="nein">
             <ANTEIL>95</ANTEIL>
             <UNMITTELBARE-FIRMA>
                     <NAME>Musterbeteiligung 1</NAME>
             </UNMITTELBARE-FIRMA>
     </BETEILIGUNGSART>
     <KENNGROESSEN>
```

```
            <UMSATZ einheit="Waehrung" dimension="Tsd">21</UMSATZ>
            <BESCHAEFTIGTE>20</BESCHAEFTIGTE>
    </KENNGROESSEN>
    <BILANZ nationalebilanz="ja">
            <BILANZSTICHTAG>2020-12-31</BILANZSTICHTAG>
            <P11 einheit="Waehrung" dimension="Tsd">255</P11>
            <P12 einheit="Waehrung" dimension="Tsd">47</P12>
            <P17 einheit="Waehrung" dimension="Tsd">9837</P17>
            <P19 einheit="Waehrung" dimension="Tsd">29</P19>
            <P21 einheit="Waehrung" dimension="Tsd">13</P21>
            <P23 einheit="Waehrung" dimension="Tsd">2449</P23>
            <P25 einheit="Waehrung" dimension="Tsd">2449</P25>
            <P31 einheit="Waehrung" dimension="Tsd">2227</P31>
            <P32 einheit="Waehrung" dimension="Tsd">612</P32>
            <P33 einheit="Waehrung" dimension="Tsd">4606</P33>
            <P37 einheit="Waehrung" dimension="Tsd">202</P37>
            <P38 einheit="Waehrung" dimension="Tsd">100</P38>
            <P39 einheit="Waehrung" dimension="Tsd">3</P39>
            <P40 einheit="Waehrung" dimension="Tsd">9897</P40>
            <P51 einheit="Waehrung" dimension="Tsd">111</P51>
            <P52 einheit="Waehrung" dimension="Tsd">47</P52>
            <ERLAEUTERUNG>neue unmittelbare Mutter ab 2020</ERLAEUTERUNG>
    </BILANZ>
</K4I>
```

4.5 FORMULAR-FEHL-K3

FORMULAR-FEHL-K3 must be filled out if K3 reports were submitted in previous years and the reporting requirement is now going to lapse. It describes the reason for the end of the K3 reporting requirement and is of the type meldefreiType. FORMULAR-FEHL-K3 occurs only once per report.
This report can also be submitted if there was no previous reporting requirement.

4.5.1 Subelements

`FORMULAR-FEHL-K3` is an extension of the type `meldefreiType` for the following element:

Name	Requi red	Value range / format	Comment
VERKAUF-AUSLAND	-		If an investment submitted in the previous year was sold abroad: details about the sale of an investment abroad
zahlungsmeldung	+	text	character string with possible values "ja" ("yes"), "nein"("no"), or "teilweise"("partly")
unterfreigrenze	-	bbk:jaNein	if `zahlungsmeldung=` "nein" ("no"): "ja" ("yes") if no payment report has been submitted because the proceeds of sale amount to less than the exemption limit of 12,500 euro

`VERKAUF-AUSLAND` should be entered if an investment has been sold abroad.
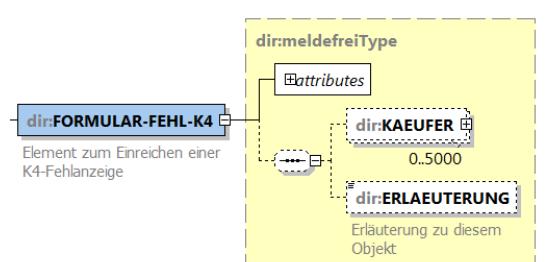
Example:

```
<FORMULAR-FEHL-K3>
        <MELDEFREI beteiligung="nein" beteiligung-vorjahr="ja">
                <KAEUFER>
                        <NAME>Käufername</NAME>
                        <STRASSE-POSTFACH>Käuferstrasse</STRASSE-POSTFACH>
                        <PLZ>Käuferplz</PLZ>
                        <SITZ>Käufersitz</SITZ>
                        <INTERNEFNR>a</INTERNEFNR>
                </KAEUFER>
                <ERLAEUTERUNG>war nichts mehr wert</ERLAEUTERUNG>
                <VERKAUF-AUSLAND zahlungsmeldung="nein" unterfreigrenze="ja" />
        </MELDEFREI>
</FORMULAR-FEHL-K3>
```

4.6 FORMULAR-FEHL-K4

`FORMULAR-FEHL-K4` must be filled out if K4 reports were submitted in previous years and the reporting requirement is now going to lapse. It describes the reason for the end of the K4 reporting requirement and is of the type meldefreiType. `FORMULAR-FEHL-K4` occurs only once per report.
This report can also be submitted if there was no previous reporting requirement.

Example:

```
<FORMULAR-FEHL-K4>
        <MELDEFREI beteiligung="ja" anteil-groessergleich-zehn-prozent="nein" drei-jahre-meldefrei="nein"
        beteiligung-vorjahr="ja"/>
</FORMULAR-FEHL-K4>
```

5 Examples

5.1 Example of a K3 report

```xml
<?xml version="1.0" encoding="UTF-8"?>
<LIEFERUNG-DIREK xmlns="http://www.bundesbank.de/xmw/direk/2021-01-01" xmlns:bbk="http://www.bundesbank.de/xmw/2003-01-01" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance" xsi:schemaLocation="http://www.bundesbank.de/xmw/direk/2021-01-01 BbkXmwDirek_2021.xsd" bereich="Statistik" version="1.0" erstellzeit="2020-11-30T09:34:28.810"
stufe="Produktion">
        <bbk:ABSENDER>
                <FIRMENNR>00000000</FIRMENNR>
                <bbk:NAME>Musterfirma</bbk:NAME>
                <bbk:STRASSE>Statistikstraße 12</bbk:STRASSE>
                <bbk:PLZ>60488</bbk:PLZ>
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                        <bbk:VORNAME>Max</bbk:VORNAME>
                        <bbk:ZUNAME>Mustermann</bbk:ZUNAME>
                        <bbk:ABTEILUNG>Statistik</bbk:ABTEILUNG>
                        <bbk:TELEFON>0123456789</bbk:TELEFON>
                        <bbk:FAX>0123456789</bbk:FAX>
                        <bbk:EMAIL>max.mustermann@musterfirma.de</bbk:EMAIL>
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                                <INTERNEFNR>xbr123456</INTERNEFNR>
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                                <SELBSTAENDIG>ja</SELBSTAENDIG>
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5.2 Example of a K4 report

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instance" xsi:schemaLocation="http://www.bundesbank.de/xmw/direk/2021-01-01 BbkXmwDirek_2021.xsd" bereich="Statistik" version="1.0" erstellzeit="2020-11-30T09:34:28.810"
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                    <bbk:ANREDE>Herr</bbk:ANREDE>
                    <bbk:VORNAME>Max</bbk:VORNAME>
                    <bbk:ZUNAME>Mustermann</bbk:ZUNAME>
                    <bbk:ABTEILUNG>Statistik</bbk:ABTEILUNG>
                    <bbk:TELEFON>0123456789</bbk:TELEFON>
                    <bbk:FAX>0123456789</bbk:FAX>
                    <bbk:EMAIL>max.mustermann@musterfirma.de</bbk:EMAIL>
                    <bbk:EXTRANET-ID>EXN12345</bbk:EXTRANET-ID>
            </bbk:KONTAKT>
    </bbk:ABSENDER>
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