

# **XMW**

## **Electronic Reporting System in XML format**

External sector statistics

Stock reports DIREKA1, DIREKA2

(previously K3, K4)

Frankfurt am Main

Last updated: 1 January 2025 (version 6.0)

**Directorate General Data and Statistics**

Technical support and test management (DS)

Information management for external sector statistics (DS)

## General remarks

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### Note on amendments to the Foreign Trade and Payments Ordinance (AWV) with effect as of 1 January 2025:

The forthcoming amendments to the Foreign Trade and Payments Ordinance (*Außenwirtschaftsverordnung – AWV*), which will enter into force as of 1 January 2025, have not been implemented for the files in XML format. This is because the systems for submitting reporting data are currently being comprehensively reprogrammed and we are preparing for the new systems to go live soon. In this context, we aim to provide a modern and efficient reporting system in line with the most recent legal requirements.

For reports in XML format, the current format can continue to be used without any changes until the summer of 2026. DIREKA1 information should therefore be reported as K3 and DIREKA2 data should be reported as K4. As of the summer of 2025, we will be providing new XML schemas based on the new tables. These will be already be available for optional use during a transitional period before becoming obligatory as of the summer of 2026.

The documentation of the new XML schemas as well as the start and end of the transitional period will be published in a newsletter and on the Bundesbank's website.

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## Alternative to submitting reporting files



As an alternative to submitting reporting files, you can create reports online using the General statistics reporting portal (*Allgemeines Meldeportal Statistik – AMS*). More information is available on the Bundesbank's website:

<https://www.bundesbank.de/en/service/reporting-systems/external-sector/electronical-submission/general-statistics-reporting-portal/general-statistics-reporting-portal-619740>

## Document history

No	Date	File	Change(s)
0	6 May 2015	Formatbeschreibung	Draft
1	16 Dec. 2015	Formatbeschreibung_V1	Description of a K3/K4 report
2	19 Feb. 2017	Formatbeschreibung_V2	Editorial corrections
3	4 July 2017	Formatbeschreibung_V3	Contact details, file size, namespace prefixes
4	20 Sep. 2017	Formatbeschreibung_V4	Restriction of the previously unlimited number of reportable elements to a maximum of 5,000
5	10 Apr. 2018	Formatbeschreibung_V4	ISIN type: As in the Z reports; character 12 can be an upper case letter

6	7 June 2018	Formatbeschreibung_V4	Specification "in accordance with standard commercial practice" added for rounding
7	17 Jan. 2019	Formatbeschreibung_V4.1	text2000 format extended to text2500, character set expanded for text fields and adjusted for tables Element <KENNGROESSEN-MELDER> possible only with element <BILANZSUMME> No entry rules for the elements in element <KENNGROESSEN- KONZERN> Value "teilweise" added to the zahlungsmeldung attribute of element <VERKAUF-AUSLAND>
8	24 Mar. 2020	Formatbeschreibung_V4.2	Maximum file size changed to 50 MB UTF-8 becomes recommended character encoding standard Description of the permitted character set Editorial changes
9	19 Feb. 2021	Formatbeschreibung_V4.3	Links updated
10	5 Aug. 2021	Formatbeschreibung_V5.0	New XML schema version pursuant to the 18th amendment to the Foreign Trade and Payments Ordinance
11	1 Jan. 2025	Formatbeschreibung_V6.0	New XML schema version pursuant to the 19th amendment to the Foreign Trade and Payments Ordinance

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## 1 Scope

Using the XML-based electronic reporting system (*XML-basierten elektronischen Meldewesen – XMW*), reports can be submitted to the Deutsche Bundesbank in XML format.

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

Technical documentation (XML schema files) is available separately on the Bundesbank's website:

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

In the event of any discrepancies or cases of doubt, the XML schema files are the sole authoritative guideline for creating XML files.

### 1.1 Legal framework

The legal framework for collecting these statistics is set out by Section 11(2) of the Foreign Trade and Payments Act (*Außenwirtschaftsgesetz – AWG*) in conjunction with Section 63 et seq. of the Foreign Trade and Payments Ordinance (*Außenwirtschaftsverordnung – AWV*). The Federal Statistics Act (*Gesetz über die Statistik für Bundeszwecke – BStatG*), particularly the provisions of Sections 9, 15 and 16, also applies.

The Bundesbank undertakes to treat the reported statistical data confidentially.

## 2 Submission

The DIREK reports, which are to be submitted annually, can be submitted via the Bundesbank's ExtraNet. In addition, reports can be submitted using the General statistics reporting portal (AMS) or as XML files in the format described below.

Information on the ExtraNet – Filetransfer procedure and the AMS is available on the Bundesbank's website:

<https://www.bundesbank.de/en/service/reporting-systems/external-sector/electrical-submission>

### 2.1 XML

XML ("eXtensible Markup Language") is the industry standard for defining documents with hierarchically structured content. It allows elements and attributes to be defined. Elements are basic modules and are composed recursively of data and other elements. An element consists of a start tag with the syntax `<elementname>`, the element content, and an end tag with the syntax `</elementname>`. In the start tag, attributes can be added to the element using the syntax `attributname="attribut"`. 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. Their file extension is ".xml".

## 2.2 Validation

An XML schema describes the layout of elements, their format (numbers, text, etc.) 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

Two schema files are required to validate an XML file.

Name	Description
BbkXmwBasis.xsd	Basic 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 on the Bundesbank’s website:

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

## 3 Report file

### 3.1 Data delivery

A data delivery consists of a single XML file for each reporting entity and reporting date.

### 3.2 File name

The file name of the XML file for submission is comprised of the character string “direk”, the reporting year, and the reporting number: **direk\_yyyy\_#.xml**

Parameter	Content
yyyy	Current reporting year
#	8-digit reporting number or bank sort code of the reporting entity (subsequently also referred to as the reporter)

Example: **direk\_2021\_12345678.xml**

### 3.3 File format

Report files are encoded in XML in accordance with the DIREK-XML schema (see below: ISO 8859-1). Each file may only contain data pertaining to one reporting entity on one reporting date. The content of the file is to be split over multiple 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

Character encoding and character set requirements are described in detail in the document “Character encoding and character set” [Information on reports on foreign direct investment stock statistics | Deutsche Bundesbank](#).

### 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 must be used as a prefix in each instance. 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 basic schema file and the namespace “xsi” is defined and used for the schema definition.

We recommend using the following convention for the delivered files:

```
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

File size may not exceed **50 MB**.

## 3.5 Preliminary remarks on the element descriptions

Elements are described using the following table format:

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

## 3.6 Data types

Many data types are already defined in the basic schema. They are merely listed here. Please refer to the basic schema for more detailed descriptions.

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<sup>1</sup> If an element is to be omitted, then the element must be omitted in its entirety, not only its contents.

### 3.6.1 Simple data types

#### Simple data types in the basic schema

Data type	Description
alphanum	General text format for alphanumeric content with a maximum length of 80 characters.
bereich	Fixed character string "Statistik".
jaNein	Binary decision type with values "ja" (yes) and "nein" (no).
isoLand	2 characters, alphabetical: This data type corresponds to a country's ISO country code. Data of this type consist of a 2-character alphabetical ISO code. Permissible country codes are listed in the "List of countries for foreign trade and payment statistics of the Federal Republic of Germany" on the Bundesbank's website: <a href="#">Code lists   Deutsche Bundesbank</a>
isoWaehrung	3 characters, alphabetical: This data type is used to indicate the currency in which the reported balance sheet is denominated. This information is provided using the 3-character ISO currency code (e.g. "EUR", "USD"). Currency and country codes can be found in the "List of countries for foreign trade and payment statistics of the Federal Republic of Germany" on the Bundesbank's website (see the link above).

#### Data types in the DIREKSchema

Data type	Description	
alphanum255	General text format for alphanumeric content with a maximum length of 255 characters.	
alphanum255NoMin	General text format with whitespace normalisation for alphanumeric content and a maximum length of 255 characters. No minimum length (can therefore contain empty content).	
alt	Reason for no longer reporting a participating interest, with the following permitted values:	
	verkauf-an-inlaender	Participating interest sold to a resident
	verkauf-an-auslaender	Participating interest sold to a non-resident
	unterschreitet-freigrenze	Reporting threshold not reached
	fusion-liquidation	Merger or liquidation
storno	Participating interest was inadvertently reported for the current reporting year; the values do not apply	
isin	12-character format for ISIN: Characters 1-2: country code in upper case letters (A-Z); characters 3-12: 10-character combination of upper case letters (A-Z) and numbers (0-9)	
long	General long number format for whole figures	
meldeart	Type of report for each participating interest, with the following values:	
	neugruendung	Enterprise newly founded
	kauf-fusion-uebernahme	Purchase of participating interest, enterprise merger/acquisition
ueberschreitet-freigrenze	Reporting threshold exceeded	
neu	Reason for reporting a participating interest for the first time, with the following permitted values:	
	neugruendung	Enterprise newly founded
	kauf-fusion-uebernahme	Purchase of participating interest, enterprise merger/acquisition
ueberschreitet-freigrenze	Reporting threshold exceeded	
prozent	General number format for percentages without plus or minus signs	



text255	As a text format for alphanumeric content, text255 restricts xs:string to a maximum length of 255 characters.
text2500	As a text format for alphanumeric content, text2500 restricts xs:string to a maximum length of 2,500 characters.

### 3.6.2 Complex data types

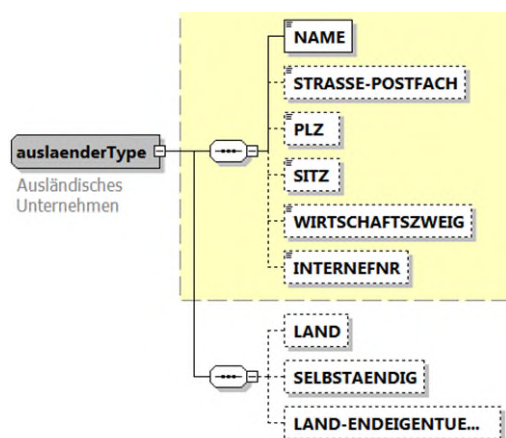
#### Complex data types in the basic schema

Data type	Comments
bbk:adresse	The data type bbk:adresse defined in the basic schema contains the abstract element <FIRMENNR>.
bbk:IDENTNR	This is further specified in DIREK using the element FIRMENNR. The reporting agent's 8-digit FIRMENNR must be entered here. For banks, this is the sort code; for non-banks, this is the 8-digit reporting number.
bbk:basisLieferung	
bbk:basisMeldung	

#### Complex data types in the DIREK schema

##### auslaenderType

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



The data type `auslaenderType` is an extension of the data type `unternehmen-PrivatpersonType`, adding the following elements:

Name	Req.	Value range/format	Comments
LAND	+	bbk:isoLand	ISO country code of the non-resident
SELBSTAENDIG	+	bbk:jaNein	"ja" (yes) if referring to a legally independent enterprise or individual
LAND-ENDEIGENTUEMER	-	bbk:isoLand	ISO country code

If a <K3> element is entered (see below), the country of domicile of the foreign investment must be entered for the element <LAND>; for a K4 form (see below), the country of domicile of the non-resident investor must be entered.

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

Example: For the data type `auslaenderType` in the element `<FIRMA>` of the element `<K3>`:

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

Example: For the data type `auslaenderType` in the element `<FIRMA>` of the element `<K4D>`:

```
<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 on whole number values in thousand units of currency. It is an extension of the data type `long`, adding the following attributes:

Name	Req.	Value range/format	Comments
<code>tsdWeType</code>			
<code>einheit</code>	+	Fixed character string: Waehrung	<code>tsdWeType</code> values are stated in units of currency.
<code>dimension</code>	+	Fixed character string: Tsd	<code>tsdWeType</code> values are stated in thousands.

Example: For the data type `tsdWeType` in the element `<P40>`:

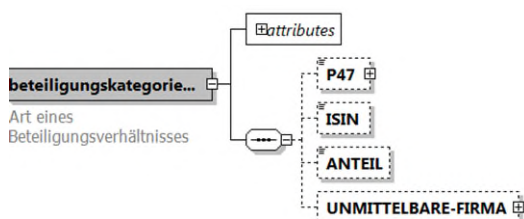
```
<P40 einheit="Waehrung" dimension="Tsd">7500</P40>
```

### mioWeType

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

Name	Req.	Value range/format	Comments
<code>mioWeType</code>			
<code>einheit</code>	+	Fixed character string: Waehrung	<code>mioWeType</code> values are stated in units of currency.
<code>dimension</code>	+	Fixed character string: Mio	<code>mioWeType</code> values are stated in millions.

### beteiligungskategorieType



The data type `beteiligungskategorieType` describes the nature of a participating interest. It contains the following attributes:

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

It also contains the following elements:

Name	Req.	Value range/format	Comments
P47	-	tsdWeType	If listed: Stock market value of the shares held as at the reporting date in thousand units of currency
ISIN	-	isin	If listed: ISIN of the investment in which the participating interest is held
ANTEIL	-	prozent	Share of voting rights (as a percentage) if different from share of equity
UNMITTELBARE-FIRMA	-	unternehmen-PrivatpersonType	If indirect participation: Directly participating enterprise

The elements `<P47>` and `<ISIN>` must be entered for listed directly held participating interests.

The element `<ANTEIL>` must be entered if the share of voting rights differs from the share of equity.

The element `<UNMITTELBARE-FIRMA>` is obligatory in cases of indirect participation.

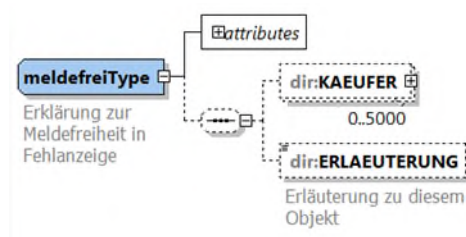
**Example:** For the data type `beteiligungskategorieType` in the element `<BETEILIGUNGSART>` for a listed direct foreign participating interest with a share of voting rights that differs from the share of equity:

```
<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 the data type `beteiligungskategorieType` in the element `<BETEILIGUNGSART>` element for an indirect foreign participating interest:

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

### meldefreiType



The data type `meldefreiType` summarises all of the information required to declare exemption from reporting requirements in nil reports and consists of the following elements and attributes:

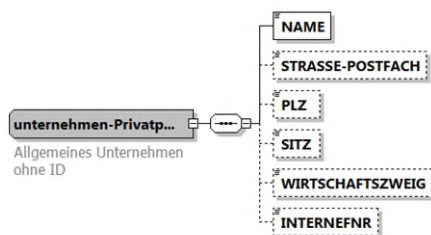
Name	Req.	Value range/format	Comments
<code>meldefreiType</code>			
<code>beteiligung</code>	+	bbk:jaNein	"ja" (yes) if there is a participating interest
<code>anteil-groessergleich-zehn-prozent</code>	-	bbk:jaNein	If <code>beteiligung = ja</code> : "ja" (yes) if the share of the participating interest is >= 10%
<code>bilanzsumme-groesser-drei-mio</code>	-	bbk:jaNein	If <code>anteil-groessergleich-zehn-prozent = "ja"</code> : "ja" (yes) if the balance sheet total is > €6 million
<code>drei-jahre-meldefrei</code>	-	bbk:jaNein	If <code>bilanzsumme-groesser-drei-mio = "nein"</code> : "ja" (yes) if exemption from reporting requirements is expected in the next 3 years
<code>beteiligung-vorjahr</code>	-	bbk:jaNein	"ja" (yes) if there was a participating interest in the preceding year
<code>KAEUFER</code>	-	<code>unternehmen-PrivatpersonType</code>	If sold to resident: Buyer of the participating interest
<code>ERLAEUTERUNGEN</code>	-	text255	Optional explanation text

The attribute `bilanzsumme-groesser-drei-mio` is used to report whether or not the new reporting threshold of €6 million has been exceeded.

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 in one element and contains the following elements:

Name	Req.	Value range/format	Comments
<code>NAME</code>	+	alphanum255	Name of the individual/enterprise
<code>STRASSE-POSTFACH</code>	-	alphanum255	Street/PO box
<code>PLZ</code>	-	alphanum	Postal code, between 1 and 20 characters
<code>SITZ</code>	-	alphanum255	Domicile of the enterprise/place of residence
<code>WIRTSCHAFTSZWEIG</code>	-	alphanum255	Economic sector of the enterprise
<code>INTERNEFNR</code>	-	alphanum255	Internal ID of the enterprise

In the element <WIRTSCHAFTSZWEIG>, the exact type of economic activity carried out by the enterprise must be entered, if possible by stating the product that the enterprise sells or produces (e.g. “mineral oil trading” or “glassware manufacturing”). If an enterprise operates in multiple economic sectors, the focus of its economic activity is the deciding factor.

**Example:** For the data type `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 the data type `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 Structure of the XML report

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

### 4.1 LIEFERUNG-DIREK

The root element of a DIREK-XML report is the element <LIEFERUNG-DIREK>. Only one report for a given reporting year can be submitted per file. The element <LIEFERUNG-DIREK> is an extension of the element <basisLieferung> in 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 for foreign direct investment stock statistics
version	+	Fixed character string: "1.0."	Schema version number
erstellzeit	+	xs:dateTime	Delivery file creation date and time
Stufe	+	"Test", "Produktion"	Production level
dateireferenz	-	Whole number between 0 and 99	Counter for repeat submissions
bereich	+	bbk:bereich	"Statistik"
xsi:schemaLocation	+	Fixed character string: "http://www.bundesbank.de/xmw/direk/2021-01-01 BbkXmwDirek_2021.xsd"	Search path for XML schema

## 4.1.2 Sub-elements

Name	Req.	Value range/format	Comments
bbk:ABSENDER	+	bbk:adresse	Address of the submitter (usually identical to the reporter, see below)
bbk:ERSTELLER	-	bbk:adresse	Address of the creator
bbk:ADRESSAT	-	bbk:adresse	Address of the addressee (not evaluated)
bbk:KOMMENTAR	-	bbk:alphanum	Not used in DIREK
MELDUNG	+	See below	DIREK report

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

The element <bbk:ERSTELLER> is optional and of the complex data type bbk:adresse. It contains address information on the creator of the XML report if this is not identical to the reporting entity. If the content of the reports is edited when submitted by a third party, the specialist contact person must be stated here.

The element <bbk:ADRESSAT> is featured in the general schema but is not included in DIREK reports.

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

The element <MELDUNG> is obligatory. It must occur exactly once and groups together all reporting data for one reporter. These reporting data include the reporter's address, the reporting date and the actual data for this reporting date. The element <MELDUNG> comprises attributes and sub-elements, which are described in the next section.

No sub-element of the element <MELDUNG> may occur more than **16,000** times.

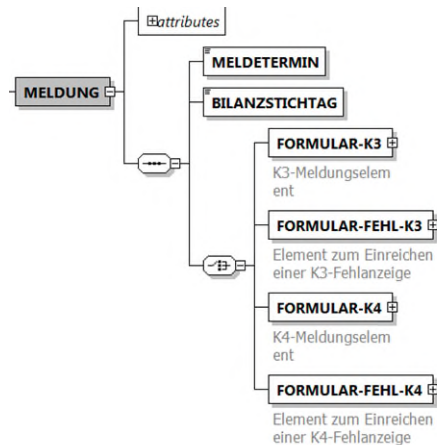
### Example:

```
<?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 exactly one <MELDUNG> element. It summarises all of the reporting data for a single reporter. These reporting data include the reporter's address, the reporting date and the actual data for this reporting date.

The element <MELDUNG> is an extension of the element <bbk:basisMeldung> in the basis schema.



### 4.2.1 Attributes

Name	Req.	Value range/format	Comments
erstellzeit	+	xs:dateTime	Report creation date and time
storno	-	bbk:jaNein	"ja" (yes) if the report is a cancellation report
aenderungStammdaten	-	bbk:jaNein	"ja" (yes) if the master data of the reporter have changed since the last submission (element <MELDER>, see below); the default value is "nein" (no)
korrekturmeldung	-	bbk:jaNein	"ja" (yes) if the report is a correction report
nachmeldung	-	bbk:jaNein	"ja" (yes) if the current report is a follow-up report; the default value is "nein" (no)

The attributes `storno` or `korrekturmeldung` must be entered if a report that has already been submitted is to be retroactively cancelled or corrected.

If an earlier data delivery did not include all of the participating interests that were required to be reported, these can be submitted in a follow-up report by entering the attribute `nachmeldung`.

If the master data of the reporter has changed since the last delivery, the attribute `aenderungStammdaten` must always be entered.

### 4.2.2 Sub-elements

Name	Req.	Value range/format	Comments
MELDER	+	bbk:adresse	Master data of the reporter
KOMMENTAR	-	bbk:alphanum	Comments on the report
MELDETERMIN	+	xs:gYear	Reporting year
BILANZSTICHTAG	+	xs:date	Balance sheet date of the reporting entity
FORMULAR-K3	-	See below	DIREKA1 report
FORMULAR-K4	-	See below	DIREKA2 report
FORMULAR-FEHL-K3	-	See below	DIREKA1 nil report
FORMULAR-FEHL-K4	-	meldefreiType	DIREKA2 nil report

**Notes:**

- The elements <MELDER>, <MELEDETERMIN> and <BILANZSTICHTAG> must occur exactly once.
- For the element <MELDER>, the complete address and contact details of the specialist contact person must be stated in addition to the <FIRMENNR> and <NAME>.
- Only exactly one of the elements <FORMULAR-K3>, <FORMULAR-K4>, <FORMULAR-FEHL-K3>, or <FORMULAR-FEHL-K4> must occur.
- The element <FORMULAR-K3> describes the report on the reporter's foreign participating interests.
- The element <FORMULAR-FEHL-K3> must be used if there was a DIREKA1<sup>2</sup> reporting obligation in the previous year, but no longer in the current year (nil report). This report may also be submitted irrespective of any prior reporting obligation.
- The element <FORMULAR-K4> describes the report on non-residents' investment shares in the reporting entity and its German subsidiaries.
- The element <FORMULAR-FEHL-K4> must be used if there was a DIREKA2<sup>3</sup> reporting obligation in the previous year, but no longer in the current year (nil report). This report may also be submitted irrespective of any prior reporting obligation.

**Example:**

```
<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>  
  <MELEDETERMIN>2020</MELEDETERMIN>  
  <BILANZSTICHTAG>31 December 2020</BILANZSTICHTAG>  
  FORMULAR-K3  
    <!-- K3-Meldeformular -->  
  </FORMULAR-K3>  
</MELDUNG>
```

---

<sup>2</sup> For reporting year 2024: If there was a K3 reporting obligation in the previous year.

<sup>3</sup> For reporting year 2024: If there was a K4 reporting obligation in the previous year.

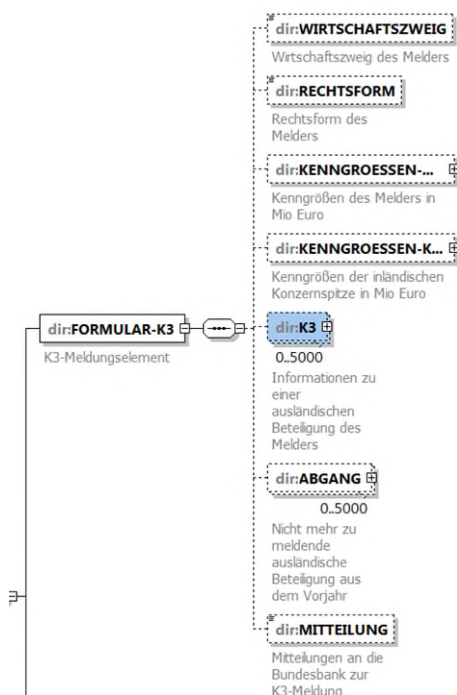


### 4.3 FORMULAR-K3

With the amendment to the Foreign Trade and Payments Ordinance (*Außenwirtschaftsverordnung – AWV*), fields concerning key data on the German group (balance sheet total, annual turnover and number of employees) that were previously optional will become required fields. This is in accordance with international requirements and serves to improve the accuracy of the statistical recording and analysis of the economic activities of German enterprises.

For reports in XML format, the current format can continue to be used without any changes until the summer of 2026. As of the summer of 2025, we will be providing new XML schemas based on the new tables. These will be already available for optional use during a transitional period before becoming obligatory as of the summer of 2026. The documentation of the new XML schemas as well as the start and end of the transitional period will be published in a newsletter and on the Bundesbank’s website.

The element <FORMULAR-K3> describes the report on residents’ foreign assets (K3 – in future, DIREKA1) and must always be entered if there is a DIREKA1 reporting obligation. It occurs only once in the report.



The element <FORMULAR-K3> has no attributes and contains the following sub-elements:

Name	Req.	Value range/format	Comments
WIRTSCHAFTSZWEIG	-	alphanum255	Economic sector of the reporter
RECHTSFORM	-	alphanum255	Legal form of the reporter
KENNGROESSEN-MELDER	-	See below	Key data of the German investor
von-inlaender-abhaengig	+	bbk:jaNein	"ja" (yes) if the reporting entity is dependent on another German enterprise
von-auslaender-abhaengig	+	bbk:jaNein	"ja" (yes) if the reporting entity is held from abroad

KENNGROESSEN-KONZERN	+ <sup>4</sup>	See below	German group's key data if the reporting entity belongs to a German group
K3	-	See below	DIREKA1 participating interest
lfdnr	+	long	Serial number
meldeart	+	meldeart	Type of report for this participating interest (see above: e.g. "endgueltig", "vorlaeufig", "wird-nachgereicht")
neu	-	neu	If first-time submission: Reason for report
ABGANG	-	unternehmen-PrivatpersonType	Participating interests no longer reported
alt	+	alt	Reason for terminating the report
MITTEILUNG	-	text2500	Space for messages to the Bundesbank in text format, max. 2,500 characters

The elements <WIRTSCHAFTSZWEIG>, <RECHTSFORM> and <KENNGROESSEN-MELDER> are obligatory for all reporters except for individuals and occur only once.

**The element <KENNGROESSEN-KONZERN> can occur a maximum of once and is optional up to and including the reporting year 2024. As of the reporting year 2025, this element is obligatory in cases where the reporting entity itself prepares a consolidated financial statement or is dependent on a German group.**

A separate <K3> element must be entered for each foreign participating interest subject to DIREKA1 reporting requirements. The number of <K3> elements is limited to 5,000. Should it be necessary to include more than 5,000 elements in a report, please consult the contact persons named in the document.

An <ABGANG> element must be entered for participating interests that were previously subject to reporting requirements, but are now no longer subject to reporting requirements for the first time. The number of <ABGANG> elements is limited to 5,000. Should it be necessary to include more than 5,000 elements in a report, please consult 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>
```

<sup>4</sup> With the amendment to the Foreign Trade and Payments Ordinance (AWV), fields concerning key data on the German group (balance sheet total, annual turnover and number of employees) that were previously optional will become required fields.

```

</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 entity is dependent on another German enterprise
von-auslaender-abhaengig	+	bbk:jaNein	"ja" (yes) if the reporting entity is held from abroad

It also has the following sub-elements, which can each occur only once:

Name	Req.	Value range/format	Comments
UMSATZ	-	mioWeType	Turnover of German investor, in million euro
BESCHAEFTIGTE	-	long	Number of employees of German investor
BILANZSUMME	+	mioWeType	Total assets of German investor, in million euro
LAND-ENDEIGENTUEMER	-	bbk:isoLand	Country in which the foreign group headquarters is domiciled

#### 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> is optional up to and including the reporting year 2024. As of the reporting year 2025, this element is obligatory in cases where the reporting entity itself prepares a consolidated financial statement or is dependent on a German group.

It has the following sub-elements, which can each occur once:

Name	Req.	Value range/format	Comments
UMSATZ	-	mioWeType	Turnover of German group, in million euro
BESCHAEFTIGTE	-	long	Number of employees of German group
BILANZSUMME	-	mioWeType	Total assets of German group, in million euro
KONZERN	-	unternehmen-PrivatpersonType	Group information

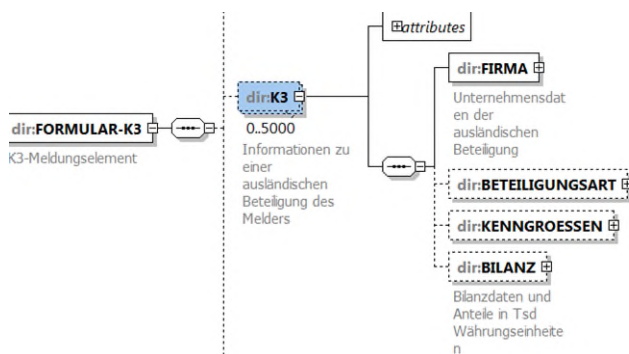
#### Example:

```

<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 participating interest. A separate <K3> element must be created for each participating interest. The number of <K3> elements is limited to 5,000. Should it be necessary to include more than 5,000 elements in a report, please consult the contact persons named in the document.

The element <K3> has the following attributes:

Name	Req.	Value range/format	Comments
lfdnr	+	long	Serial number of the DIREKA1 participating interest
meldeart	+	meldeart	Type of report for this participating interest (see above: e.g. "endgueltig", "vorlaeufig", "wird-nachgereicht")
neu	-	neu	If first-time submission: Reason for report

The element <K3> has the following sub-elements, which can only occur a maximum of once:

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

In the element <FIRMA> in the data type `auslaenderType`, it is obligatory for the element <K3> to state the `Wirtschaftszweig` (economic sector) and `Sitz` (country of domicile).

The elements <BETEILIGUNGSART>, <KENNGROESSEN> and <BILANZ> are obligatory for reports of the types `vorlaeufig` and `endgueltig`.

The element <KENNGROESSEN> contains the following sub-elements:

Name	Req.	Value range/format	Comments
UMSATZ	+	tsdWeType	Annual turnover, in thousand units of currency
BESCHAEFTIGTE	+	long	Number of employees
SACHANLAGEN	+	tsdWeType	Investment in tangible fixed assets, in thousand units of currency
PERSONALAUFWAND	+	tsdWeType	Staff costs, in thousand units of currency

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

The number of employees in the element <BESCHAEFTIGTE> must be stated in full-time equivalents.

The element <BILANZ> in <K3> contains the balance sheet data of a foreign participating interest and the shares attributable to the reporter.

The element <BILANZ> in <K3> has the attribute nationalebilanz:

Name	Req.	Value range/format	Comments
nationalebilanz	+	bbk:jaNein	Disclosures in accordance with national or international accounting standards

The following values must be entered in the currency in which the balance sheet of the foreign enterprise is denominated, stated in thousand units of currency. A separate <BILANZ> element must be created for each participating interest. The element contains the following sub-elements, which must be entered 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	Tangible and intangible fixed assets – total
P12	-	tsdWeType	Financial assets – total
P13	-	tsdWeType	Shares in affiliated enterprises/participations – total
P15	-	tsdWeType	Share of P50 attributable to the reporter
P16	-	tsdWeType	If indirect participation: Share of P49 attributable to the enterprise with a direct participating interest
P17	-	tsdWeType	Current assets – total
P19	-	tsdWeType	Share of P52 attributable to the reporter
P20	-	tsdWeType	If indirect participation: Share of P51 attributable to the enterprise with a direct participating interest
P21	-	tsdWeType	Other assets – total
P22	-	tsdWeType	Amount not covered by own funds – total
P23	-	tsdWeType	Subscribed or called-up capital, endowment capital, deposits of shareholders and partners – total
P24	-	tsdWeType	Share of P23 attributable to the reporter
P25	-	tsdWeType	If indirect participation: Share of P23 attributable to the enterprise with a direct participating interest
P29	-	tsdWeType	Capital reserves – total
P30	-	tsdWeType	Revenue reserves – total
P31	-	tsdWeType	Profit/loss brought forward – total
P32	-	tsdWeType	Profit/loss for the financial year – total
P33	-	tsdWeType	Liabilities – total
P35	-	tsdWeType	Liabilities to affiliated enterprises abroad – total
P36	-	tsdWeType	If indirect participation: Share of P35 attributable to the enterprise with a direct participating interest
P37	-	tsdWeType	Liabilities to affiliated enterprises in Germany – total
P38	-	tsdWeType	Share of P37 attributable to the reporter
P39	-	tsdWeType	Other liabilities – total
P40	+	tsdWeType	Balance sheet – total
P49	-	tsdWeType	Credit granted (from financial assets) to affiliated enterprises abroad – total
P50	-	tsdWeType	Credit granted (from financial assets) to affiliated enterprises in Germany – total
P51	-	tsdWeType	Claims (from current assets) on affiliated enterprises abroad – total
P52	-	tsdWeType	Claims (from current assets) on affiliated enterprises in Germany – total
P53	-	tsdWeType	Cumulative capital changes recognised in other comprehensive income – total (if reported in accordance with international accounting rules)
P54	-	tsdWeType	Share of P13 attributable to the reporter (shares held in own reporter)
P55	-	tsdWeType	If indirect participation: Share of P13 attributable to the enterprise with a direct participating interest (shares held in own parent abroad with a direct participating interest)
VORABAUSSCHUETTUNG	-	text255	Information on dividends from the current financial year (e.g. interim dividends), max. 255 characters

RECHNUNGSLEGUNG	-	text255	Accounting rules used (e.g. IFRS, US GAAP), max. 255 characters
ERLÄUTERUNG	-	text255	Brief comments (max. 255 characters)

The optional <P . . > elements under <BILANZ> in <K3> may only be omitted if there is no value to be entered. If a value is available for entry but it amounts to less than 1 thousand units of currency after rounding in accordance with standard commercial practice, then a value of "0" must be entered.

Furthermore, the reported balance sheet values must be based on enterprises' balance sheets prior to profit distribution, drawn up in accordance with the rules of their country of domicile. They can also be based on single-entity financial statements prepared in accordance with international accounting rules, provided that they are permitted in the country of domicile of the investment. Data from balance sheets intended for inclusion in consolidated financial statements should not be used, as far as possible.

When allocating individual balance sheet items to the items in the reporting schema, the same definitions and classifications that apply to the balance sheet of a German corporation must be used. If reserves in the balance sheet are not broken down in the manner required for the report, the amounts must be allocated to the items to which they likely most closely correspond, e.g. "Agio" to P29 ("Capital reserves"). Provisions must only be reported as reserves if they have a capital nature. Otherwise, they must be allocated to P39 ("Other liabilities").

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

#### **Balance sheet plausibilities:**

The following balance sheet conditions are not included in the schema, but must be fulfilled nonetheless:

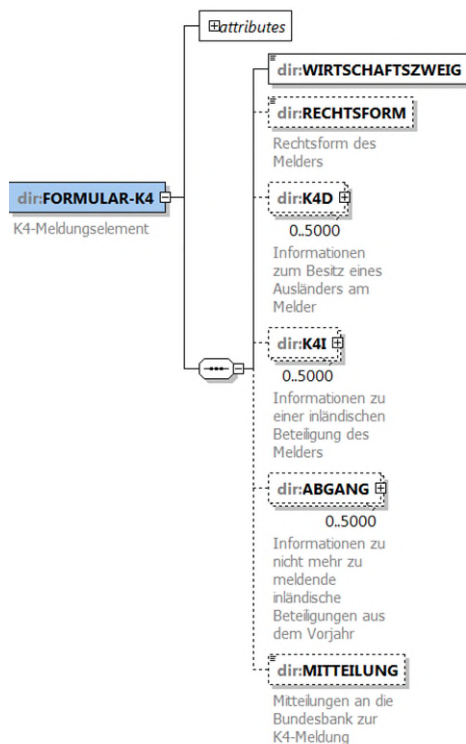
1. Sum of assets = balance sheet total  
 $P40 = P11 + P12 + P17 + P21 + P22$
2. Sum of liabilities = balance sheet total  
 $P40 = P23 + P29 + P30 + P31 + P32 + P33 + P39 + P53$
3.  $P13 \geq P54 + P55$
4.  $P17 \geq P51 + P52$
5.  $P12 \geq P13 + P49 + P50$
6.  $P49 \geq P16$
7.  $P50 \geq P15$
8.  $P51 \geq P20$
9.  $P52 \geq P19$
10.  $P23 \geq P24 + P25$
11.  $P33 \geq P35 + P37$
12.  $P35 \geq P36$
13.  $P37 \geq P38$

**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 – in future, DIREKA2). It occurs a maximum of once in the report.



### 4.4.1 Attributes

The element <FORMULAR-K4> has the following attributes:

Name	Req.	Value range/format	Comments
neu	-	neu	If first-time submission: Reason for report

selbstaendig	+	bbk:jaNein	"ja" (yes), if the reporter is legally independent, otherwise "nein" (no)
--------------	---	------------	---

#### 4.4.2 Sub-elements

The element <FORMULAR-K4> contains the following sub-elements:

Name	Req.	Value range/format	Comments
WIRTSCHAFTSZWEIG	+	alphanum255	Economic sector of the reporter
RECHTSFORM	-	alphanum255	Legal form of the reporter
K4D	-	See below	Report on foreign participating interests in the reporter
lfdnr	+	long	Serial number
meldeart	+	meldeart	Type of report for this participating interest (see above: e.g. "endgueltig", "vorlaeufig", "wird-nachgereicht")
K4I	-	See below	Report on domestic enterprises in which the non-resident has an indirect participation via the reporting entity
lfdnr	+	long	Serial number
meldeart	+	meldeart	Type of report for this participating interest (see above: e.g. "endgueltig", "vorlaeufig", "wird-nachgereicht")
neu	-	neu	If first-time submission: Reason for report
ABGANG	-	unternehmen-PrivatpersonType	No longer registered domestic enterprises from the previous year
alt	+	alt	If termination: Reason for terminating the report
MITTEILUNG	-	text2500	Space for messages to the Bundesbank in text format, max. 2,500 characters

The element <WIRTSCHAFTSZWEIG> is obligatory and occurs exactly once.

The element <RECHTSFORM> is obligatory for all reporters with the exception of dependent enterprises (branches, permanent establishments).

The element <MITTEILUNG> occurs a maximum of once.

All other elements can occur as often as needed.

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 5,000. Should it be necessary to include more than 5,000 elements in a report, please consult 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 that fulfils the reporting criteria. The number of <K4I> elements is limited to 5,000. Should it be necessary to include more than 5,000 elements in a report, please consult the contact persons named in the document.

#### Example:

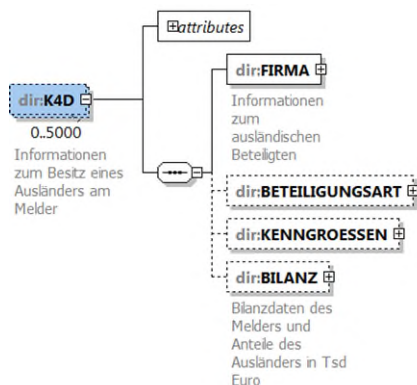
```
<FORMULAR-K4 selbstaendig="ja">
  <WIRTSCHAFTSZWEIG>Musterwirtschaftszweig</WIRTSCHAFTSZWEIG>
  <RECHTSFORM>AG</RECHTSFORM>
  <K4D lfdnr="1" meldeart="endgueltig">
    <FIRMA>
      <!--Daten der Firma -->
    </FIRMA>
    <BETEILIGUNGSART unmittelbar-beteiligt="nein" mittelbar-beteiligt="nein"
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



```

        <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 for investments that are held directly by non-resident investors via the reporter and has the following attributes. Each foreign investor must enter its own <K4D> element. The number of <K4D> elements is limited to 5,000. Should it be necessary to include more than 5,000 elements in a report, please consult the contact persons named in the document.

The element <K4I> has the following attributes:

Name	Req.	Value range/format	Comments
lfdnr	+	long	Serial number of the foreign participating interest
meldeart	+	meldeart	Type of report for this participating interest (see above: e.g. "endgueltig", "vorlaeufig", "wird-nachgereicht")

The element <K4D> contains the following sub-elements:

Name	Req.	Value range/format	Comments
FIRMA	+	auslaenderType	Non-resident investor
BETEILIGUNGSART	-	beteiligungskategorie Type	Type of participatory relationship
KENNGROESSEN	-	See below	Key data of the reporter

BILANZ	-	See below	Balance sheet and proportional ownership shares in the domestic participating interest
--------	---	-----------	--

In the element <FIRMA> in the data type `auslaenderType`, it is obligatory for the element <K4D> to state the `Sitz` (country of domicile).

A separate <K4D> element must be created for each non-resident investor.

The elements <BETEILIGUNGSART>, <KENNGROESSEN> and <BILANZ> are obligatory for reports of the types `vorläufig` and `endgültig`.

As the element <K4D> only describes direct participating interests, the attribute `mittelbar-beteiligt` in the element <BETEILIGUNGSART> of the element <OBJEKT> for the element <K4D> must always have a value of "nein" (no). The element <UNMITTELBARE-FIRMA> in the element <BETEILIGUNGSART> therefore cannot occur for <K4D> elements.

The element <KENNGROESSEN> contains the following sub-elements:

Name	Req.	Value range/format	Comments
UMSATZ	+	tsdWeType	Annual turnover, in thousand euro
BESCHAEFTIGTE	+	long	Number of employees

The element <UMSATZ> contains the amount reported in the enterprise's profit and loss account as annual sales revenue, excluding VAT. Banks must report annual output; insurance corporations must report gross amounts written in direct business and in reinsurance business.

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

The element <BILANZ> in <K4D> has the attribute `nationalebilanz`:

Name	Req.	Value range/format	Comments
<code>nationalebilanz</code>	+	<code>bbk: jaNein</code>	Disclosures in accordance with national or international accounting standards

The element <BILANZ> in <K4D> contains the balance sheet data of the reporter and the shares directly attributable to the non-resident investor. Values must be entered in thousand euro. The element has no attributes and contains the following sub-elements, which must be entered in the following order:

Name	Req.	Value range/format	Comments
BILANZSTICHTAG	+	xs:date	Balance sheet date of the investment
P11	-	tsdWeType	Tangible and intangible fixed assets – total
P12	-	tsdWeType	Financial assets – total
P13	-	tsdWeType	Shares in affiliated enterprises/participations – total
P15	-	tsdWeType	Share of P50 attributable to the non-resident investor
P17	-	tsdWeType	Current assets – total
P19	-	tsdWeType	Share of P52 attributable to the non-resident investor
P21	-	tsdWeType	Other assets – total
P22	-	tsdWeType	Amount not covered by own funds – total
P23	-	tsdWeType	Subscribed or called-up capital, endowment capital, deposits of shareholders and partners – total
P24	-	tsdWeType	Share of P23 attributable to the non-resident investor
P29	-	tsdWeType	Capital reserves – total
P30	-	tsdWeType	Revenue reserves – total
P31	-	tsdWeType	Profit/loss brought forward – total
P32	-	tsdWeType	Profit/loss for the financial year – total
P33	-	tsdWeType	Liabilities – total
P35	-	tsdWeType	Liabilities to affiliated enterprises in Germany – total
P37	-	tsdWeType	Liabilities to affiliated enterprises abroad – total
P38	-	tsdWeType	Share of P37 attributable to the non-resident investor

P39	-	tsdWeType	Other liabilities – total
P40	+	tsdWeType	Balance sheet – total
P49	-	tsdWeType	Credit granted (from financial assets) to affiliated enterprises in Germany – total
P50	-	tsdWeType	Credit granted (from financial assets) to affiliated enterprises abroad – total
P51	-	tsdWeType	Claims (from current assets) on affiliated enterprises in Germany – total
P52	-	tsdWeType	Claims (from current assets) on affiliated enterprises abroad – total
P53	-	tsdWeType	Cumulative capital changes recognised in other comprehensive income – total (if reported in accordance with international accounting rules)
P54	-	tsdWeType	Share of P13 attributable to the non-resident investor (shares held in non-resident investor)
VORABAUSSCHUETTUNG	-	text255	Information on dividends from the current financial year (e.g. interim dividends), max. 255 characters
ERLAEUTERUNG	-	text255	Brief comments (max. 255 characters)

The optional <P . . > elements under <BILANZ> in <K4D> may only be omitted if there is no value to be entered. If a value is available for entry but it amounts to less than 1 thousand units of currency after rounding in accordance with standard commercial practice, then a value of “0” must be entered.

Furthermore, all of the reported trade balance amounts must be taken from the reporter’s financial statements prior to profit distribution. Data from balance sheets intended for inclusion in consolidated financial statements must not be used.

As a general rule, when allocating individual balance sheet items to the items in the reporting schema described above, the same definitions and classifications that apply to the balance sheet of a German corporation must be used. Special tax-allowable reserves must not be recorded as reserves, but allocated to P39 (“Other liabilities”).

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

#### Balance sheet plausibilities:

The following balance sheet conditions are not included 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.  $P13 \geq P54$
4.  $P17 \geq P51 + P52$
5.  $P12 \geq P13 + P49 + P50$
6.  $P50 \geq P15$
7.  $P52 \geq P19$
8.  $P23 \geq P24$
9.  $P33 \geq P35 + P37$
10.  $P37 \geq P38$

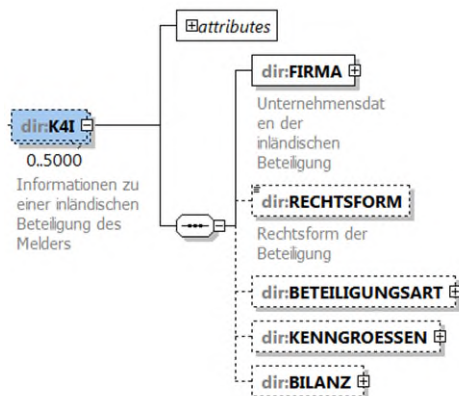
#### Example:

```
<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>
</K4D>
```

```

</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>Dividendenausschüttung 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 that are held indirectly by non-resident investors via the reporter. A separate <K4I> element must be created for each participating interest. The number of <K4I> elements is limited to 5,000. Should it be necessary to include more than 5,000 elements in a report, please consult the contact persons named in the document.

The element <K4I> has the following attributes:

Name	Req.	Value range/format	Comments
lfdnr	+	long	Serial number of the domestic subsidiary
meldeart	+	meldeart	Type of report for this participating interest (see above: e.g. "endgueltig", "vorlaeufig", "wird-nachgereicht")
neu	-	neu	If first-time submission: Reason for report

Sub-elements:

Name	Req.	Value range/format	Comments
FIRMA	+	unternehmen-PrivatpersonType	German enterprise in which the reporter holds a participating interest

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 domestic participating interest

The element <RECHTSFORM> is obligatory for all investment assets with the exception of dependent enterprises (branches, permanent establishments).

The elements <BETEILIGUNGSART>, <KENNGROESSEN> and <BILANZ> are obligatory for reports of the types *vorläufig* and *endgültig* reports.

As the element <K4I> only describes indirect participating interests, the attribute *mittelbar-beteiligt* in the element <BETEILIGUNGSART> of the element <OBJEKT> for the element <K4I> must always have a value of "ja" (yes). The element <UNMITTELBARE-FIRMA> in the element <BETEILIGUNGSART> must therefore always be entered for <K4I> elements.

The element <KENNGROESSEN> contains the following sub-elements:

Name	Req.	Value range/format	Comments
UMSATZ	+	tsdWeType	Annual turnover in thousand euro
BESCHAEFTIGTE	+	long	Number of employees

The element <UMSATZ> contains the amount reported in the enterprise's profit and loss account as annual sales revenue, excluding VAT. Banks must report annual output; insurance corporations must report gross amounts written in direct business and in reinsurance business.

The number of employees in the element <BESCHAEFTIGTE> must be stated in full-time equivalents.

The element <BILANZ> in <K4I> has the attribute *nationalebilanz*:

Name	Req.	Value range/format	Comments
<i>nationalebilanz</i>	+	bbk: jaNein	Disclosures in accordance with national or international accounting standards

The element <BILANZ> in <K4I> contains the balance sheet data of the domestic enterprise in which the non-resident has an indirect participating interest via the reporting agent, as well as the shares that are to be indirectly attributable to the non-resident. A separate <K4I> element must be created for each investment. Values must be entered in thousand euro. The element has no attributes and contains the following sub-elements, which must be entered in the following order.

Name	Req.	Value range/format	Comments
BILANZSTICHTAG	+	xs:date	Balance sheet date of the investment
P11	-	tsdWeType	Tangible and intangible fixed assets – total
P12	-	tsdWeType	Financial assets – total
P13	-	tsdWeType	Shares in affiliated enterprises/participating interests – total
P15	-	tsdWeType	Share of P50 attributable to the non-resident investor
P16	-	tsdWeType	Share of P49 attributable to the enterprise with a direct participating interest
P17	-	tsdWeType	Current assets – total
P19	-	tsdWeType	Share of P52 attributable to the non-resident investor
P20	-	tsdWeType	Share of P51 attributable to the enterprise with a direct participating interest
P21	-	tsdWeType	Other assets – total
P22	-	tsdWeType	Amount not covered by own funds – total

P23	-	tsdWeType	Subscribed or called-up capital, endowment capital, deposits of shareholders and partners – total
P25	-	tsdWeType	Share of P23 attributable to the enterprise with a direct participating interest
P29	-	tsdWeType	Capital reserves – total
P30	-	tsdWeType	Revenue reserves – total
P31	-	tsdWeType	Profit/loss brought forward – total
P32	-	tsdWeType	Profit/loss for the financial year – total
P33	-	tsdWeType	Liabilities – total
P35	-	tsdWeType	Liabilities to affiliated enterprises in Germany – total
P36	-	tsdWeType	Share of P35 attributable to the enterprise with a direct participating interest
P37	-	tsdWeType	Liabilities to affiliated enterprises abroad – total
P38	-	tsdWeType	Share of P37 attributable to the non-resident investor
P39	-	tsdWeType	Other liabilities – total
P40	+	tsdWeType	Balance sheet – total
P49	-	tsdWeType	Credit granted (from financial assets) to affiliated enterprises in Germany – total
P50	-	tsdWeType	Credit granted (from financial assets) to affiliated enterprises abroad – total
P51	-	tsdWeType	Claims (from current assets) on affiliated enterprises in Germany – total
P53	-	tsdWeType	Cumulative capital changes recognised in other comprehensive income – total (if reported in accordance with international accounting rules)
P52	-	tsdWeType	Claims (from current assets) on affiliated enterprises abroad – total
P54	-	tsdWeType	Share of P13 attributable to the non-resident investor (shares held in non-resident investor)
P55	-	tsdWeType	Share of P13 attributable to the enterprise with a direct participating interest (shares held in own parent in Germany with a direct participating interest)
VORABAUSSCHUETTUNG	-	text255	Information on dividends from the current financial year (e.g. interim dividends), max. 255 characters
ERLAEUTERUNG	-	text255	Brief comments (max. 255 characters)

The optional <P...> elements under <BILANZ> in <K4I> may only be omitted if there is no value to be entered. If a value is available for entry but it amounts to less than 1 thousand units of currency after rounding in accordance with standard commercial practice, then a value of “0” must be entered.

Furthermore, all of the reported trade balance amounts must be taken from the German investment asset's financial statements prior to profit distribution. Data from balance sheets intended for inclusion in consolidated financial statements must not be used.

As a general rule, when allocating individual balance sheet items to the items in the reporting schema described above, the same definitions and classifications that apply to the balance sheet of a German corporation must be used. Special tax-allowable reserves must not to be recorded as reserves, but allocated to P39 (“Other liabilities”).

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

#### Balance sheet plausibilities:

The following balance sheet conditions are not included 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.  $P13 \geq P54 + P55$
4.  $P17 \geq P51 + P52$
5.  $P12 \geq P13 + P49 + P50$
6.  $P49 \geq P16$
7.  $P50 \geq P15$
8.  $P51 \geq P20$

9. P52 >= P19
10. P23 >= P25
11. P33 >= P35 + P37
12. P35 >= P36
13. P37 >= P38

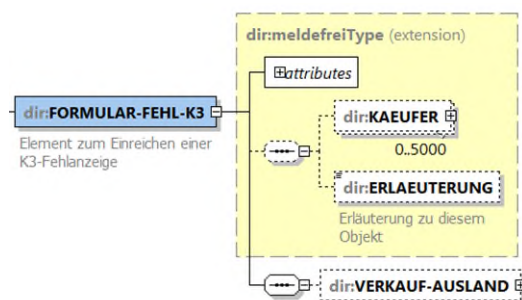
**Example:**

```
<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

The element <FORMULAR-FEHL-K3> must be used if there was a DIREKA1<sup>2</sup> reporting obligation in the previous year, but no longer in the current year (nil report). It describes the reason for the end of the DIREKA1 reporting obligation and is of the type `meldefreiType`. The element <FORMULAR-FEHL-K3> occurs only once per report.

This report may also be submitted irrespective of any prior reporting obligation.



### 4.5.1 Sub-elements

The element <FORMULAR-FEHL-K3> is an extension of the type `meldefreiType`, adding the following element:

Name	Req.	Value range/format	Comments
VERKAUF-AUSLAND	-		If a participating interest reported in the previous year was sold abroad: Information on the sale of a participating interest abroad
zahlungsmeldung	+	text	Character string with the possible values "ja" (yes), "nein" (no) or "teilweise" (in part)
unterfreigrenze	-	bbk:jaNein	If <code>zahlungsmeldung="nein"</code> : "ja" (yes) if no payment report has been submitted because the sale proceeds are below the reporting threshold of 50,000 euro.

The element <VERKAUF-AUSLAND> must be entered if a participating interest has been sold abroad.

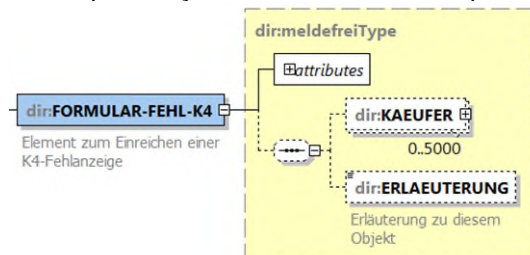
Example:

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

### 4.6 FORMULAR-FEHL-K4

The element <FORMULAR-FEHL-K4> must be entered if K4 reports were submitted in previous years and the DIREKA2<sup>3</sup> reporting obligation is now going to end. It describes the reason for the end of the DIREKA2 reporting obligation and is of the type `meldefreiType`. The element <FORMULAR-FEHL-K4> occurs only once per report.

This report may also be submitted irrespective of any prior reporting obligation.



Example:

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



## 5 Example

### 5.1 Example of a K3 report (DIREKA1)

```
<?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"
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    <bbk:PLZ>60488</bbk:PLZ>
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      <bbk:VORNAME>Max</bbk:VORNAME>
      <bbk:ZUNAME>Mustermann</bbk:ZUNAME>
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      <bbk:FAX>0123456789</bbk:FAX>
      <bbk:EMAIL>max.mustermann@musterfirma.de</bbk:EMAIL>
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## 5.2 Example of a K4 report (DIREKA2)

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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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