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# Reporting acc. to the German Foreign Trade and Payments Ordinance (AWV)

*Local reporting obligations for international banks and financial institutions*

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## Overview on the German AWV reporting

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Steuerberater Partnerschaft mbB

- Overview of reporting requirements for capital and payment transactions
  - Definitions of German foreign trade law
  - Identifying foreign trade status and recognising reportable transactions and reporting exemptions
  - Handling corrections and late reports
  - voluntary disclosure, fines
  - data protection issues
- Overview on Bundesbank's information sheets on reporting in foreign trade
- New procedural requirements as of 2026: NExt as successor to ExtraNet and introduction of a new General Statistics Reporting Portal (AMS)

## Typical transaction reports concerning deposits, loans and (other financial) services

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- Overview of payment reporting (Annex 5 ZABILC1 formerly Z 4)
  - Deposit and loan business
  - Interest on bank balances and loans
  - Syndicated loans to foreign borrowers
  - Introduction of cryptoassets as "payments"

## Typical transaction reports concerning securities and financial instruments

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- Overview of payment reports (Annex 6 ZABILC2, formerly Z 10)
  - Securities transactions and income
  - Financial derivatives
- Special reporting requirements for institutions:

- Annex 6 ZABILC2, formerly Z 10, for securities transactions and transactions with financial derivatives with foreign parties for own or third-party accounts, as well as the redemption of securities;
- Annex 5 ZABILC1 formerly Z 11 for outgoing and incoming interest, dividend and income payments on domestic securities
- Annex 5 ZABILC1 formerly Z 14/Z 15 for interest income and expenses for own accounts (excluding securities interest)

### **Inventory reports and direct investments**

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- Overview of inventory reports and capital transactions
  - Reports on assets held by German residents abroad (Annex 2 DIREKA1, formerly K 3)
  - Reports on assets held by foreign residents in Germany (Annex 3 DIREKA2, formerly K 4)

### **Frequent reporting issues and Audit practices of the Bundesbank**

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- General obligation to provide information in accordance with Section 23 of the Foreign Trade and Payments Act (AWG) and audits
- Topics relating to clearing and settlement, gross reporting principle and cancellations