

KaFE Refund Application -- Request

KaFE Refund Application Request -- a module of the OpenFASTER family, 2 September 2026

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[GitHub](#)

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Abstract

This document is for banks and other reporting institutes submitting KaFE (Kapitalertragsteuer-Erstattung, capital income tax refund) applications under section 50c(3) of the German Income Tax Act. The KaFE Refund Application Request format is a module of the [OpenFASTER](#) family: a self-documenting data model (with an accompanying Excel template) that mirrors the official BZSt KaFE v1.4.0 schema. See [the Response document](#) for the (currently provisional) decision-notice channel.

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1. Downloads§

[Specification PDF](#) · [Excel template](#)

2. The KaFE Refund Application Request module§

The KaFE (Kapitalertragsteuer-Erstattung) **refund application** format defines the data required to apply, under section 50c(3) of the German Income Tax Act (EStG), for a refund of German withholding tax on capital income. A single application (Erstattungsantrag) covers the applicant's identity and legal basis of claim, tax treatment, payment details, and every taxed income event (Ertrag) the application concerns, including the section 50j EStG securities-lending/holding-period block where applicable. An accompanying self-documenting Excel template is published alongside this specification (see [Downloads](#) above); each sheet mirrors one logical group below, with every field's English description, type constraints, and requiredness in the header rows.

2.1. Source schema§

The data model of this module is derived from the XML Schema Definition (XSD) published by the BZSt (Bundeszentralamt für Steuern), the German Federal Central Tax Office, as part of its DIP (Digitale Poststelle) mass-data interface for the KaFE procedure.

OpenFASTER treats the BZSt XSD as the machine source of truth: the field definitions, requiredness, enumerations, the [data dictionary](#) in this document, and the accompanying Excel template are all generated directly from it. As the BZSt schema evolves, regenerating from the updated XSD keeps this specification and the template in lock-step with the BZSt source.

2.2. Data model§

An application is decomposed into several logical groups (rendered as separate sheets in the Excel template). Groups are linked by two keys used together, not one — see [Linking model](#) below.

Group	Rows per creditor	Purpose
Creditors Natural / Juridical	1 per creditor	The applicant's identity, legal basis of claim, tax treatment, and payment details.
Certificates Of Residence	0..n	Certificate-of-residence validity windows, referenced by income events.
Income	0..n	Each taxed capital-income event (Ertrag): type, security, amounts, and the section 50j EStG block where it applies.
Investment Chain	0..n	The chain of indirect holdings for an income event, when applicable.
Transaction Data	0..n	The per-depot transaction ledger supporting the section 50j EStG holding-period test.

2.3. Linking models

Unlike MiKaDiv's own single RequestId key, a KaFE application is linked across sheets by two keys used together: creditorId (the key on the Creditors Natural / Juridical sheets and the first column on every other sheet) identifies which applicant a row belongs to, and incomeId (present on Income, Investment Chain, and Transaction Data) identifies which specific taxed income event within that applicant's application a row belongs to. creditorId alone links Certificates Of Residence back to a creditor; creditorId and incomeId together link Investment Chain and Transaction Data rows back to one specific Income row.

2.4. Legal basis and income types

KaFE has no request-type taxonomy analogous to MiKaDiv's New Report/Correction/Cancellation distinction — every application is the same Erstattungsantrag type. Differentiation instead happens on two independent axes:

Anspruch (legal basis of claim) is a set of seven independent booleans, not an enum: Abkommen (double-taxation agreement), Par43bEStG, Par44aEStG, Par50gEStG, Par32Abs6KStG, Art63AEUV (Article 63 TFEU), and IntOrg (international organisation). Any combination of the first six may be true together; IntOrg is mutually exclusive with all of them — a real cross-field rule enforced by BZSt's own validation (status code 2101), not expressible as a plain XSD constraint, so it is stated here rather than left implicit.

CapitalIncome (type of capital income) is an 11-value enum (KapitalertragArt) on each individual Ertrag, describing what kind of capital income that specific line concerns (dividends, distributions from non-listed corporations, various profit-participation-right forms, convertible bonds, life insurance, and others — see [Enumerations](#) for the full list and meanings). This is a per-income-line classification, not a submission-level type.

Note on AntragPar11InvStG. A conforming producer will notice a boolean field named AntragPar11InvStG on the Creditors Juridical sheet. Its presence does not mean section 11 InvStG (Investment Tax Act) refund claims can be submitted through KaFE — per the official BZSt communication handbook (section 2.1), such claims cannot be submitted through this interface at all. AntragPar11InvStG only lets a submitter affirmatively confirm that a refund under section 11 InvStG has neither been applied for nor made to the BZSt or another tax authority; it is not itself a channel for making such a claim. Earlier revisions of this document documented the field as if it were, which was a self-contradiction relative to this section — corrected in version 4.3.2 (see [Version history](#) below).

2.5. Resubmission

KaFE has no formal typed lifecycle on the submission side. Per the official BZSt communication handbook: "Files that contain non-valid data are rejected. Violations of conditional mandatory field specifications in individual applications thus lead to the rejection of the entire file. After correcting the errors, an error-free file can be resubmitted. Alternatively, a file containing only the error-free records can be transmitted." There is no correction/cancellation message type, no typed reference from a new application back to a previous one, and no partial-amendment format — resubmission means submitting a fresh, complete Erstattungsantrag with a new AntragId. (BZSt's own decision-notice schema does have a typed correction concept — BescheidArt = KORREKTUR — but that is on the response side; see the [Response document](#).)

2.6. Submission receipt (KAFE-RM)§

After a delivery is submitted, BZSt returns a synchronous KAFE-RM receipt: a file-level result plus, per Erstattungsantrag (correlated by the submitter's own AntragId), either a RegistrierNr (a 9-character BZSt-assigned case number, present only when that application was accepted) or a ValidierungsergebnisListe (present only when it was rejected — one or more StatusCode/Hinweis pairs identifying exactly what failed; see [Status and error codes](#) below for the full catalog). This receipt is documented here, in the Request document, rather than in the Response document — it is the synchronous half of what a bank directly experiences submitting data, unlike the asynchronous KAFE-VA decision notice.

3. Submission receipt fields§

A KAFE-RM receipt batches one Antrag entry per submitted Erstattungsantrag, correlated back to the submitter's own AntragId. Each entry carries either a RegistrierNr (on acceptance) or a ValidierungsergebnisListe (on rejection), never both. Fields below are grouped by where they appear in that structure.

3.1. Per-application response§

Field	Required-ness	Type / Allowed values	Description
AntragId	Required	UUID (xxxxxxxx-xxxx-xxxx-xxxx-xxxxxxxxxxxx)	In der Lieferung angegebene UUID des Antrages.
RegistrierNr	Required	Text (9 characters, BZSt-assigned)	Aktenzeichen unter der der Antrag beim BZSt registriert wurde (Registriernummer).

3.2. Validation result (on rejection)§

Field	Required-ness	Type / Allowed values	Description
StatusCode	Required	Text (max 4)	Statuscode des Validierungsergebnisses (0000 = OK).
Hinweis	Required	Text	Hinweis zum Validierungsergebnis.

Every code BZSt's ValidierungsergebnisListe may report, grouped by the same numeric ranges the official handbook itself uses. A submitter's own validation logic (and any troubleshooting of a rejected delivery) should treat this table as the authoritative reference — it is the complete catalog, not a curated subset.

4. Status and error codes§

Every status code KAFE-RM's ValidierungsergebnisListe may report, grouped by the numeric range the official handbook itself uses.

4.1. 0000 - OK§

Code	Message
0000	OK

4.2. 1xxx - Delivery/file-level§

Code	Message
1000	The XML file does not correspond to the specified schema.
1001	The AntragId has already been used.
1002	The maximum number of authorised applications per file has been exceeded.
1100	The AnhangId has already been used.
1101	The annex (PDF file) is missing.
1102	The annex (file) could not be assigned.
1103	The annex is not a PDF file.

4.3. 2xxx - Anliegen/Anspruch§

Code	Message
2100	At least one legal basis must be selected.
2101	It is not permitted to combine the legal bases.
2200	The Ansaessigkeitsstaat element (country of residence) is missing (conditional mandatory field).
2300	The Rechtsform element (legal form) is missing (conditional mandatory field).
2400	The GewinnePG_CH element is missing (conditional mandatory field).
2401	The GewinnePG_CH element is not permitted.
2500	The BegrueendungArt63AEUV element (justification article 63 TFEU) is missing (conditional mandatory field).
2501	The BegrueendungArt63AEUV element (justification article 63 TFEU) is not permitted.
2600	The application was not effectively filed.
2700	The AntragIntOrg element is missing (conditional mandatory field).
2701	The AntragIntOrg element is not permitted for this claim basis.
2800	The AntragPar11InvStG element is missing (conditional mandatory field).
2801	The AntragPar11InvStG element is not permitted for this legal form.
2900	The applicant has not assured that the information provided is true to the best of his knowledge and belief.

4.4. 3xxx - AllgAngaben§

Code	Message
3000	The Vollmacht element (authorisation) is missing (conditional mandatory field).
3010	In the legal form NATP the NichtNatuerlichePerson element is required (conditional mandatory field).
3020	In this legal form the NichtNatuerlichePerson element is required (conditional mandatory field).
3100	The date of birth must not be in the future.
3101	The StaatsangehoerigkeitKW element is missing (conditional mandatory field).
3102	The StaatsangehoerigkeitCH element is missing (conditional mandatory field).
3103	The StaatsangehoerigkeitDE element is missing (conditional mandatory field).
3200	The incorporation date must not be in the future.
3300	The GeschaeftsleitungOrt element (effective management location) is missing (conditional mandatory field).

Code	Message
3301	The GeschäftsleitungOrt element (effective management location) is not permitted.
3302	The address of the person with limited tax liability is the same as the different place of effective management.
3400	The specified Legal Entity Identifier (LEI) is invalid.
3500	The Register element is missing (conditional mandatory field).
3501	The Registerbehörde element (Register authority) is not permitted.
3502	The Registernummer element (register number) is missing (conditional mandatory field).
3503	The Registernummer element (register number) is not permitted.
3504	The Registerauszug element (register excerpt) is missing (conditional mandatory field).
3505	The Registerauszug element (register excerpt) is not permitted.
3600	The Boerse element (stock exchange) is missing (conditional mandatory field).
3601	The Boerse element (stock exchange) is not permitted.
3602	The ISIN element is missing (conditional mandatory field).
3603	The ISIN element is not permitted.
3604	The ISIN indicated is invalid.
3605	The Börsenplatz element (stock exchange on which the stocks are traded) is not permitted.
3700	The GesetzlicheVertretung element (legal representative) is missing (conditional mandatory field).
3800	The element Gründungsstaat is missing.
3801	The element Gründungsstaat is not permitted.

4.5. 4xxx - Steuerliche Behandlung§

Code	Message
4001	The IdNr element is not permitted.
4002	The specified IdNr is invalid.
4003	The W-IdNr element is not permitted.
4004	The specified W-IdNr is invalid.
4005	The TIN element is missing (conditional mandatory field).
4006	The KennNr (identification number of the Federal Central Tax Office) is invalid.
4100	The TranspGebilde element (transparent entity) is missing (conditional mandatory field).
4101	The TranspGebilde element (transparent entity) is not permitted.
4200	The OptionKStG element is missing (conditional mandatory field).
4201	The OptionKStG element is not permitted.
4202	The Steuerbehörde element (tax authority) is missing (conditional mandatory field).
4203	The Steuerbehörde element (tax authority) is not permitted.
4204	The Aktenzeichen element (file number) is missing (conditional mandatory field).
4205	The Aktenzeichen element (file number) is not permitted.
4206	The file number given is invalid.
4300	The Investmentfonds element (investment fund) element is missing (conditional mandatory field).
4301	The Investmentfonds element (investment fund) is not permitted for this legal form.
4302	The Steuerbehörde element (tax authority) is missing (conditional mandatory field).

Code	Message
4303	The Steuerbehoerde element (tax authority) is not permitted.
4304	The Aktenzeichen element (file number) is not permitted.
4305	The file number given is invalid.
4306	The GueltigVon element (valid from) is not permitted.
4307	The GueltigBis element (valid until) is not permitted.
4308	The specified validity period of the status certificate is invalid.
4310	The Transparenzoption element (transparency option) is missing (conditional mandatory field).
4311	The Transparenzoption element (transparency option) is not permitted.
4400	The SchweizFragen element (Switzerland-Questions) is missing (conditional mandatory field).
4401	The SchweizFragen element (Switzerland-Questions) is not permitted.
4402	The SteuerpflichtDE element is missing (conditional mandatory field).
4403	The StpflDE5Jahre element is missing (conditional mandatory field).
4404	The StpflDE5Jahre element is not permitted.
4410	The UnselbstArbeit element is missing (conditional mandatory field).
4411	The UnselbstArbeit element is not permitted.
4420	The Arbeitsgeber element (employer) is missing (conditional mandatory field).
4421	The Arbeitsgeber element (employer) is not permitted.
4422	The Arbeitgeberbescheinigung element (employer's certificate) is missing (conditional mandatory field).
4423	The Arbeitgeberbescheinigung element (employer attestation) is not permitted.
4424	The InteresseArbeitgeber element is missing (conditional mandatory field).
4425	The InteresseArbeitgeber element is not permitted.
4426	The InteresseBeschreibung element is missing (conditional mandatory field).
4427	The InteresseBeschreibung element is not permitted.
4430	The Zuzugsdatum element (move-in date) is missing (conditional mandatory field).
4431	The Zuzugsdatum element (move-in date) is not permitted.
4432	The Zuzugsdatum element (move-in date) is invalid.
4433	The Zuzugsgruende element (reasons for moving) is missing (conditional mandatory field).
4434	The Zuzugsgruende element (reasons for moving) is not permitted.
4500	The FinanzamtDE element (german tax office) is missing (conditional mandatory field).
4501	The Stnr element (tax number) is missing (conditional mandatory field).
4502	The Stnr element (tax number) is not permitted.
4503	The Stnr element (tax number) is invalid.
4510	The SteuerpflichtDE element is missing (conditional mandatory field).
4511	The SteuerpflichtDE element is not permitted.
4520	The SteuerpflichtDE5J element is missing (conditional mandatory field).
4521	The SteuerpflichtDE5J element is not permitted.
4530	The StpflDEEndeJahr element is missing (conditional mandatory field).
4531	The StpflDEEndeJahr element is not permitted.
4532	The specified year is invalid.

Code	Message
4600	The Ansaessigkeitsbescheinigung element (Certificate of Residence) is missing (conditional mandatory field).
4601	The specified issue date is invalid.
4602	The specified period is invalid.
4700	The SteuerbeguenstigteZweck element is missing (conditional mandatory field).
4701	The SteuerbeguenstigteZwecke element is only permitted if the basis for the claim was section 32 (6) German Corporation Tax Act.
4710	The ZER element is missing (conditional mandatory field).
4712	The Referenznummer element is missing (conditional mandatory field).
4725	The GemeinnuetzigeZwecke element is missing (conditional mandatory field).
4743	The FoerderungDEfehlt element is missing (conditional mandatory field).
4745	The AnsehenDE element is missing (conditional mandatory field).

4.6. 5xxx - Zahlungsweg§

Code	Message
5001	The specified IBAN is invalid.
5002	The specified BIC is invalid.

4.7. 6xxx - Ertrag§

Code	Message
6000	The ErtragId is not consecutive.
6100	The capital income type is not permitted.
6110	The Hinterlegungsscheine element (depository receipts) is missing (conditional mandatory field).
6111	The Hinterlegungsscheine element (depository receipts) is not permitted.
6112	The ISIN element is missing (conditional mandatory field).
6113	The ISIN element is not permitted.
6114	The specified ISIN is invalid.
6115	The Underlying element is not permitted.
6116	The specified ISIN is invalid.
6120	The Stnr element (tax number) is not permitted.
6121	The specified tax number is invalid.
6122	The VersicherungsNr element (insurance number) is missing (conditional mandatory field).
6123	The VersicherungsNr element (insurance number) is not permitted.
6130	The date of inflow of capital income is invalid.
6131	The AnzahlAnteile element (number of shares/bonds) is missing (conditional mandatory field).
6132	The AnzahlAnteile element (number of shares/bonds) is not permitted.
6150	The vGA element (constructive dividend) is missing (conditional mandatory field).
6151	The vGA element (constructive dividend) is not permitted.
6160	The SitzNichtDE element is missing (conditional mandatory field).
6161	The SitzNichtDE element is not permitted.
6162	The WohnsitzDE element is missing (conditional mandatory field).

Code	Message
6163	The WohnsitzDE element is not permitted.
6170	The Steuerbefreiung element (tax exemption) is missing (conditional mandatory field).
6171	The Steuerbefreiung element (tax exemption) is not permitted.
6180	The BetriebsstaetteDE element is missing (conditional mandatory field).
6181	The BetriebsstaetteDE element is not permitted.
6200	The RemittanceBase element is missing (conditional mandatory field).
6201	The RemittanceBase element is not permitted.
6210	The RemBaseUeberweisung element is missing (conditional mandatory field).
6211	The RemBaseUeberweisung element is not permitted.
6220	The RemBaseBescheid element is missing (conditional mandatory field).
6230	The RemBaseNachweis element is missing (conditional mandatory field).
6300	The MittelbareBeteiligung element (indirect holding) is missing (conditional mandatory field).
6301	The MittelbareBeteiligung element (indirect holding) is not permitted.
6302	The EhegattenGbR element is missing (conditional mandatory field).
6303	The EhegattenGbR element is not permitted.
6310	The Beteiligungskette element (chain of companies) is missing (conditional mandatory field).
6311	The Beteiligungskette element (chain of companies) is not permitted.
6320	The BeteiligungsId is not consecutive.
6330	The specified tax number is invalid.
6340	The Ansaessigkeitsstaat element (country of residence) is missing (conditional mandatory field).
6341	The Ansaessigkeitsstaat element (country of residence) is not permitted.
6350	The TIN element is not permitted.
6360	The amount of the indirect investment does not correspond to the product of the individual investment amounts.
6400	The Ordnungsnummer element (serial number) is missing (conditional mandatory field).
6401	The Ordnungsnummer element (serial number) is not permitted.
6402	The specified Ordnungsnummer (serial number) is invalid.
6410	The amount of withholding tax is implausible.
6420	The BPBericht element (tax audit report) is missing (conditional mandatory field).
6421	The BPBericht element (tax audit report) is not permitted.
6430	The WPProspekt_Vertrag element (securities prospectus or contract) is missing (conditional mandatory field).
6431	The WPProspekt_Vertrag element (securities prospectus or contract) is not permitted.
6440	The ZahlungsnachweisFA element is missing (conditional mandatory field).
6441	The ZahlungsnachweisFA element is not permitted.
6500	The WesentlicheBeteiligung element is missing (conditional mandatory field).
6501	The WesentlicheBeteiligung element is not permitted.
6510	The WesentlBeteiligung element is missing (conditional mandatory field).
6511	The WesentlBeteiligung element is not permitted.
6520	

Code	Message
	The WesentlBeteiligungHoehe element is missing (conditional mandatory field).
6521	The WesentlBeteiligungHoehe element is not permitted.
6530	The Beteiligungsdauer12M element is missing (conditional mandatory field).
6531	The Beteiligungsdauer12M element is not permitted.
6532	The Beteiligungsdauer18M element is missing (conditional mandatory field).
6533	The Beteiligungsdauer18M element is not permitted.
6534	The Beteiligungsdauer6M element is missing (conditional mandatory field).
6535	The Beteiligungsdauer6M element is not permitted.
6600	The element UnbeschraenktAuslaendKoerperschaftstpfl is missing.
6601	The element UnbeschraenktAuslaendKoerperschaftstpfl is not permitted.
6602	The element Anrechnungsbetrag is missing.
6603	The element Anrechnungsbetrag is not permitted.
6604	The element Anrechnungsnachweis is missing.
6605	The element Anrechnungsnachweis is not permitted.

4.8. 7xxx - Par50jEStG§

Code	Message
7104	The number of shares is implausible.
7200	The MinWertAendRisiko element (Minimum risk of change in value) is missing (conditional mandatory field).
7201	The MinWertAendRisiko element (Minimum risk of change in value) is not permitted.
7210	The element RisikoMin70 is missing (conditional mandatory field).
7211	The number of shares is implausible.
7300	The WeiterlVerpflichtung element (obligation to forward) is missing (conditional mandatory field).
7301	The WeiterlVerpflichtung element (obligation to forward) is not permitted.
7310	The WeiterlVerpflAnteile element is missing (conditional mandatory field).
7311	The number of shares is implausible.
7400	The RueckgabeVerpflichtung element (obligation to return) is missing (conditional mandatory field).
7401	The RueckgabeVerpflichtung element (obligation to return) is not permitted.
7410	The RueckgabeVerpflAnteile element is missing (conditional mandatory field).
7500	The Depotnummer element (Account / deposit number) exists several times.
7501	The date of the opening balance is implausible.
7502	The date of the closing balance is implausible.
7503	The closing balance is implausible.
7600	The Transaktionen element (transactions) is missing (conditional mandatory field).
7601	The TransactionId is not consecutive.
7610	The specified trading day is implausible.
7620	The specified transaction is not authorised for this transaction type.
7630	The number of shares is implausible.
7640	The agreed settlement date is implausible.

Code	Message
7650	The actual settlement date is implausible.

5. Section 50j EStG§

Section 50j EStG (a German anti-cum-ex/securities-lending abuse rule) requires additional data for capital income falling within its scope, captured on each Ertrag via the optional Par50jEStG block and, for the transaction ledger specifically, on the [Transaction Data](#) sheet. Almost every field in this block is minOccurs="0" in the raw XSD — real conditional-mandatory logic (country- and legal-form dependent) lives entirely in the [status-code catalog](#) above, not in the schema's structure, so this specification marks these fields Conditional rather than Optional even though the XSD alone would suggest otherwise.

Holding period (Haltedauer). The minimum holding period is 45 days, measured within a window beginning 45 days before and ending 45 days after the income's due date, using FIFO. HaltedauerMin45T counts shares held at least 45 days uninterrupted within that window; HaltedauerMin1J (conditional on HaltedauerMin45T > 0, and never exceeding it) counts, of those, shares also held at least one year; HaltedauerKuerzer45T counts shares held less than 45 days; AnteilePar50jEStG is HaltedauerMin45T minus HaltedauerMin1J.

Minimum value-change-risk retention (MinWertAendRisiko). Only relevant for shares that meet the minimum holding-period requirement under section 50j(1) but are not already covered by section 50j(4) sentence 2. GegenlAnsprueche records whether there were offsetting claims during the minimum holding period; when true, RisikoMin70 (conditional) records the number of shares for which the applicant bore at least 70% of the value-change risk during that period. GegenlAnspruecheAndere asks the same offsetting-claims question at the level of the entire share class, not just the section-50j-scoped shares.

Forwarding obligation (WeiterlVerpflichtung). WeiterlVerpfl records whether there was a direct or indirect obligation to pass on the capital income; when true, WeiterlVerpflAnteile (conditional) gives the affected share count. WeiterlVerpflAndere asks the same question beyond the section-50j-scoped shares.

Return obligation (RueckgabeVerpflichtung). Applies when capital income derives from shares transferred under civil law on or before the dividend date — securities loans, repurchase agreements (repos), and comparable spot contracts must be specified. RueckgabeVerpfl records whether such an obligation existed; when true, RueckgabeVerpflAnteile (conditional) gives the affected share count.

Per-depot transaction ledger (Transaktionsdaten). For every depot holding shares of the security, the full development of the holding —including all position changes and loan transactions — must be reported for the period from one year before the income's inflow date to two months after it: Anfangsbestand/AnfangsbestandDatum (opening balance, dated exactly one year before the inflow date), every Transaktion in between (each carrying Handelstag [trade date], Transaktionsart [ZUGANG/inflow or ABGANG/outflow], Geschaeft [transaction type — P0 purchase, S0 sale, TL transfer due to securities lending, RL retransfer due to securities lending, TP transfer due to repo, RP retransfer due to repo], Stueckzahl [share count], and both an agreed and an actual settlement date), and Endbestand/EndbestandDatum (closing balance, dated exactly two months after the inflow date — BZSt's own worked example: an inflow date of 2023-04-25 requires an EndbestandDatum of exactly 2023-06-25). TransaktionsId must be sequential and non-gapped starting at 1 within each depot — not globally across depots or across the whole application — per

BZSt's own validation rule (status code 7601); if no transactions occurred for a depot in the reporting window, a single "shell" transaction carrying only depot information, and none of the trade-specific fields, is required instead of an empty transaction list.

6. Conformance requirements[§]

A conforming producer **MUST** populate every field marked Required for each group it emits. Fields marked Conditional **MUST** be populated when the condition stated in their description holds, and **MUST** otherwise be omitted or left empty. Fields marked Optional **MAY** be omitted.

Enum-typed fields **MUST** carry one of the values enumerated for that field in [Enumerations](#). A conforming consumer **MUST** reject an application whose enum-typed field carries a value outside the enumerated set.

7. Data dictionary[§]

The following field-level definitions are generated from kafe.xsd. Each group below corresponds to one sheet of the accompanying Excel template. The creditorId column links the groups of a single disclosure together.

7.1. Creditors Natural[§]

Significance. One row per creditor who is a natural person: identity, address, German tax office details, the authorised representative and legal representative (if any), the legal basis for the refund claim, bank details, the Switzerland questions, the affirmations, and (if claiming under section 32(6) German Corporate Tax Act) the tax-privileged-purposes block.

Cardinality. Exactly 1 row per creditor (this sheet defines that creditor's id).

When to fill. Always, for every creditor who is a natural person.

#	Field	Required-ness	Type / Allowed values	Description
1	id	Required	Text (identifier used to link the sheets; any unique value)	Identifier for this creditor, defined by you. Referenced by the creditorId column on every other sheet.
2	generalData/ Country	Optional	Enum (CountryISOAlpha2): AD, AE, AF, AG, AI, AL, AM, AO, AQ, AR, AS, AT, AU, AW, AX, AZ, BA, BB, BD, BE, BF, BG, BH, BI, BJ, BL, BM, BN, BO, BQ, BR, BS, BT, BV, BW, BY, BZ, CA, CC, CD, CF, CG, CH, CI, CK, CL, CM, CN, CO, CP, CR, CU, CV, CW, CX, CY, CZ, DE, DJ, DK, DM, DO, DZ, EC, EE, EG, EH, ER, ES, ET, FI, FJ, FK, FM, FO, FR, GA, GB, GD, GE, GF, GG, GH, GI, GL, GM, GN, GP, GQ, GR, GS, GT, GU, GW, GY, HK, HM, HN, HR, HT, HU, ID, IE, IL, IM, IN, IO, IQ, IR, IS, IT, JE, JM, JO, JP, KE, KG, KH, KI, KM, KN, KP, KR, KW, KY, KZ, LA, LB, LC, LI, LK, LR, LS, LT, LU, LV, LY, MA, MC, MD, ME, MF, MG, MH, MK, ML, MM, MN, MO, MP, MQ, MR, MS, MT, MU, MV, MW, MX, MY, MZ, NA, NC, NE, NF, NG, NI, NL, NO, NP, NR, NU, NZ, OM, PA, PE, PF, PG, PH, PK, PL, PM, PN, PR, PS, PT, PW, PY, QA, RE, RO, RS, RU, RW, SA, SB, SC, SD, SE, SG, SH, SI,	Country of residence

#	Field	Required-ness	Type / Allowed values	Description
			SJ, SK, SL, SM, SN, SO, SR, SS, ST, SV, SX, SY, SZ, TC, TD, TF, TG, TH, TJ, TK, TL, TM, TN, TO, TR, TT, TV, TW, TZ, UA, UG, UM, US, UY, UZ, VA, VC, VE, VG, VI, VN, VU, WF, WS, XK, YE, YT, ZA, ZM, ZW	
3	CreditorNat/ General_Data / WithholdingTaxNumber	Optional	Numeric string (8-digit BZSt withholding-tax number)	Withholding tax number for refund
4	CreditorNat/ General_Data / FormOfAddresses	Required	Enum (Anrede): FRAU, HE RR, KEINE_ANREDE	Form of address
5	CreditorNat/ General_Data / FormOfTitle	Optional	Text (max 40)	Title
6	CreditorNat/ General_Data / Name	Required	Text (max 120)	Last name
7	CreditorNat/ General_Data / GivenName	Required	Text (max 80)	First and middle name
8	CreditorNat/ General_Data / Birthday	Required	Date (YYYY-MM-DD)	Date of birth
9	CreditorNat/ General_Data / NationalityISDE	Optional	Enum (Boolean): true, false	Does the person with limited tax liability have German citizenship?
10	CreditorNat/ General_Data / NationalityISKW	Optional	Enum (Boolean): true, false	Does the person with limited tax liability have Kuwaiti citizenship?
11	CreditorNat/ General_Data / NationalityISCH	Optional	Enum (Boolean): true, false	Does the person with limited tax liability have Swiss citizenship?
12	CreditorNat/ General_Data / TinAvailable	Required	Enum (Boolean): true, false	Does the person with limited tax liability have a foreign tax identification number?
13	CreditorNat/ General_Data / IDNumber_CountryOfResidence	Optional	Text (max 40)	Foreign tax identification number
14	CreditorNat/ Address/ Street	Required	Text (max 120)	Street
15	CreditorNat/ Address/ Floor	Optional	Text (max 40)	Floor
16	CreditorNat/ Address/ Apartment	Optional	Text (max 40)	Apartment number
17	CreditorNat/ Address/ StreetNumber	Optional	Text (max 20)	Street number
18	CreditorNat/ Address/ AdditionalAddressDetails	Optional	Text (max 80)	Additional address details
19	CreditorNat/ Address/ District	Optional	Text (max 80)	District
20		Optional	Text (max 20)	Postcode

#	Field	Required-ness	Type / Allowed values	Description
	CreditorNat/ Address/ Postcode			
21	CreditorNat/ Address/City	Required	Text (max 120)	City
22	CreditorNat/ Address/ Region_FederalState	Optional	Text (max 120)	State or province
23	CreditorNat/ Address/ Country	Required	Text	Country
24	CreditorNat/ ContactPerson/FirstName	Required	Text (max 80)	First and middle name
25	CreditorNat/ ContactPerson/Name	Required	Text (max 120)	Last name
26	CreditorNat/ ContactPerson/ Organization	Optional	Text (max 256)	Organisation
27	CreditorNat/ ContactPerson/Email	Optional	Text (max 254)	E-mail address
28	CreditorNat/ ContactPerson/ PhoneNumber	Optional	Text (max 21)	Telephone number (area code/phone number)
29	CreditorNat/ German_TaxOffice/ German_TaxOffice	Optional	Enum (Boolean): true, false	Is the person with limited tax liability registered with a German tax office?
30	CreditorNat/ German_TaxOffice/ TaxNumber	Optional	Text (max 13)	Tax number (13 digits)
31	CreditorNat/ German_TaxOffice/ TaxLiabilityGermany	Optional	Enum (Boolean): true, false	Was the person with limited tax liability subject to unlimited income tax liability and did this tax liability end in the year the tax was due or during the ten calendar years preceding the most recent inflow indicated in the application?
32	CreditorNat/ German_TaxOffice/ TaxLiabilityGermany5Years	Optional	Enum (Boolean): true, false	Was the person with limited tax liability subject to unlimited tax liability in Germany for at least five years during the ten years preceding the end of the unlimited tax liability?
33	CreditorNat/ German_TaxOffice/ LiabilityEnded	Optional	Text	In which calendar year did the unlimited tax liability end?
34	AuthorizedRep/ General_Data/ LegalForm	Optional	Enum (PersonChoice): N atuerlichePerson, N icht N atuerlichePerson	Which block below is filled in for this representative: a natural person or a non-natural person (organisation).
35	AuthorizedRep/Authority/ TaxProfessions	Required	Enum (Boolean): true, false	I confirm that I am a member of the tax advisory professions within the meaning of sections 3 or 4 number 11 German Tax Advisory Act.
36	AuthorizedRep/Authority/ OtherReasons	Required	Enum (Boolean): true, false	I confirm that I am authorised to provide assistance in tax matters for other reasons.
37	AuthorizedRep/ NaturalPerson/ General_Data/ FormOfAddresses	Required	Enum (Anrede): FRAU, HERR, KEINE_ANREDE	Form of address
38	AuthorizedRep/ NaturalPerson/	Optional	Text (max 40)	Title

#	Field	Required-ness	Type / Allowed values	Description
	General_Data/Title			
39	AuthorizedRep/NaturalPerson/General_Data/FirstName	Required	Text (max 80)	First and middle name
40	AuthorizedRep/NaturalPerson/General_Data/LastName	Required	Text (max 120)	Last name
41	AuthorizedRep/NonNaturalPerson/General_Data/Name	Required	Text (max 256)	Legal name
42	AuthorizedRep/NonNaturalPerson/General_Data/Department	Optional	Text (max 80)	Department
43	AuthorizedRep/Address/Street	Required	Text (max 120)	Street
44	AuthorizedRep/Address/StreetNumber	Optional	Text (max 20)	Street number
45	AuthorizedRep/Address/AdditionalAddressDetails	Optional	Text (max 80)	Additional address details
46	AuthorizedRep/Address/District	Optional	Text (max 80)	District
47	AuthorizedRep/Address/Postcode	Optional	Text (max 20)	Postcode
48	AuthorizedRep/Address/City	Required	Text (max 120)	City
49	AuthorizedRep/Address/RegionalState	Optional	Text (max 120)	State or province
50	AuthorizedRep/Address/Country	Required	Text	Country
51	AuthorizedRep/Address/Apartment	Optional	Text (max 40)	Apartment number
52	AuthorizedRep/Address/Floor	Optional	Text (max 40)	Floor
53	LegalRep/LegalForm	Optional	Enum (PersonChoice): N atuerlichePerson, N icht N atuerlichePerson	Which block below is filled in for this representative: a natural person or a non-natural person (organisation).
54	LegalRep/NatPerson/FormOfAddresses	Required	Enum (Anrede): FRAU, HERR, KEINE_ANREDE	Form of address
55	LegalRep/NatPerson/Title	Optional	Text (max 40)	Title
56	LegalRep/NatPerson/FirstName	Required	Text (max 80)	First and middle name
57	LegalRep/NatPerson/LastName	Required	Text (max 120)	Last name

#	Field	Required-ness	Type / Allowed values	Description
58	LegalRep/ JurPerson/ Organisation Name	Required	Text (max 256)	Legal name
59	LegalRep/ JurPerson/ Organisation Department	Optional	Text (max 80)	Department
60	LegalRep/ Address/ Street	Required	Text (max 120)	Street
61	LegalRep/ Address/City	Required	Text (max 120)	City
62	LegalRep/ Address/ Country	Required	Text	Country
63	LegalRep/ Address/ HouseNumber	Optional	Text (max 20)	Street number
64	LegalRep/ Address/ ApartmentNum ber	Optional	Text (max 40)	Apartment number
65	LegalRep/ Address/ Floor	Optional	Text (max 40)	Floor
66	LegalRep/ Address/ District	Optional	Text (max 80)	District
67	LegalRep/ Address/ Region_Feder alState	Optional	Text (max 120)	State or province
68	LegalRep/ Address/ PostCode	Optional	Text (max 20)	Postcode
69	LegalRep/ Address/ AdditionalAd dressDetails	Optional	Text (max 80)	Additional address details
70	LegalBasis/ DTA	Required	Enum (Boolean): true, false	Double taxation agreements (DTAs) or other bilateral agreements KaFE also defines a seventh legal basis, IntOrg (agreements/conventions for international organisations and intergovernmental organisations), which status code 2101 treats as mutually exclusive with all six legal bases above; IntOrg has no column of its own in production's own field list, so this template cannot express it. (status code 2101: "It is not permitted to combine the legal bases.")
71	LegalBasis/ Par43bEStG	Required	Enum (Boolean): true, false	Section 43b German Income Tax Act (Directive 2011/96/EU)
72	LegalBasis/ Par44aEStG	Required	Enum (Boolean): true, false	Section 44a (9) German Income Tax Act
73	LegalBasis/ Par50gEStG	Required	Enum (Boolean): true, false	Section 50g German Income Tax Act
74	LegalBasis/ Par32Abs6KSt G	Conditional	Enum (Boolean): true, false	Section 32 (6) German Corporate Tax Act This legal basis only applies to claims concerning inflows on or after 15 April 2025; like the other legal-basis flags, it cannot be combined with the IntOrg legal basis (status code 2101: "It is not permitted to combine the legal bases.").
75	LegalBasis/ Art63AEUV	Required	Enum (Boolean): true, false	Asserted claim under Article 63 of the Treaty on the Functioning of the European Union (TFEU)
76	Bank/Name	Required	Text (max 70)	Name of the bank
77	Bank/City	Required	Text (max 70)	City
78	Bank/ AccountHolve r	Required	Text (max 70)	Name of the the account holder
79	Bank/ Account/BIC	Required	Text (max 11)	BIC/SWIFT code
80	Bank/ Account/IBAN	Conditional	Text (max 34)	IBAN
81	Bank/ Account/	Conditional	Text (max 40)	Indication of the account number, if no IBAN available

#	Field	Required-ness	Type / Allowed values	Description
	AccountNumber			
82	Residence/ NonResidency _DE	Optional	Enum (Boolean): true, false	Was the person with limited tax liability a resident of the specified country of residence at the time of the inflow and did not have its registered office or place of management in Germany at that time?
83	TaxTreatment /IdNr	Optional	Text (max 11)	German tax identification number (IdNo) (11-digit)
84	TaxTreatment / SwitzerlandQ uestions/ TaxLiability CH	Required	Enum (Boolean): true, false	Has the person with limited tax liability been subject to the generally levied taxes in Switzerland (federal, cantonal, municipal) with all generally taxable income from Germany?
85	TaxTreatment / SwitzerlandQ uestions/ In_Germany_M in_5_Years_T axable	Optional	Enum (Boolean): true, false	Was the person with limited tax liability subject to unlimited tax liability in Germany for at least five years?
86	TaxTreatment / SwitzerlandQ uestions/ In_Germany_T ax_Liability _Ended	Optional	Enum (Boolean): true, false	Did the unlimited tax liability in Germany end in the due year or in the five calendar years preceding the oldest inflow included in the application?
87	TaxTreatment / SwitzerlandQ uestions/ DependantPer sonalService s/ EmploymentRe asons	Required	Enum (Boolean): true, false	Has the person with limited tax liability become resident in Switzerland, in order to pursue genuine employment there?
88	TaxTreatment / SwitzerlandQ uestions/ DependantPer sonalService s/Employer	Optional	Text (max 500)	Name and address of the employer
89	TaxTreatment / SwitzerlandQ uestions/ DependantPer sonalService s/ EconomicInte rest	Optional	Enum (Boolean): true, false	Does the person with limited tax liability have an interest in the employer or another significant economic interest (e.g. a participating loan)?
90	TaxTreatment / SwitzerlandQ uestions/ DependantPer sonalService s/ EconomicInte restDescript ion	Optional	Text (max 500)	Please describe
91	TaxTreatment / SwitzerlandQ uestions/ DependantPer sonalService s/MoveDate	Optional	Date (YYYY-MM-DD)	When did the move to Switzerland take place?
92	TaxTreatment / SwitzerlandQ uestions/ DependantPer sonalService s/ OtherReasons	Optional	Text (max 500)	What were the reasons for moving to Switzerland?
93	Affirmations / AdditionalIn formation	Optional	Text (max 5000)	Additional information on the application

#	Field	Required-ness	Type / Allowed values	Description
94	Affirmations / JustificationArt63TFEU	Optional	Text (max 15000)	Justification for the asserted claim under Article 63 TFEU.
95	Affirmations / ApplicationPar50c	Required	Enum (Boolean): true, false	A refund according to section 50c (3) German Income Tax Act in connection with an agreement for the avoidance of double taxation (DTA) or other bilateral agreements has neither been applied for nor made to date.
96	TaxPrivileges/ZER/Registration	Required	Enum (Boolean): true, false	Is the person with limited tax liability recorded in the German register of non-profit organisations authorised to issue donation receipts (Zuwendungsempfängerregister)?
97	TaxPrivileges/ZER/ReferenceNumber	Optional	Text (max 36)	Reference number
98	TaxPrivileges/Purposes/NonProfit	Required	Enum (Boolean): true, false	The person with limited tax liability pursues public benefit purposes (section 52 of the Fiscal Code).
99	TaxPrivileges/Purposes/PublicBenefitPurposes	Optional	Text	Free-text list of which of the 26 numbered public-benefit purposes (section 52(2) German Fiscal Code) apply, e.g. '1, 8, 21'. The real schema models these as 26 separate yes/no flags (Zweck-Nr1..ZweckNr26, GemeinnuetzigeZwecke_Struct); this column collapses them into one field.
100	TaxPrivileges/Purposes/Charity	Required	Enum (Boolean): true, false	The person with limited tax liability pursues charitable purposes (section 53 of the Fiscal Code).
101	TaxPrivileges/Purposes/Church	Required	Enum (Boolean): true, false	The person with limited tax liability pursues ecclesiastical purposes (section 54 of the Fiscal Code).
102	TaxPrivileges/Purposes/Exclusivity	Required	Enum (Boolean): true, false	Does the person with limited tax liability serve directly and exclusively tax-privileged purposes (see sections 56 and 57 of the Fiscal Code)?
103	TaxPrivileges/Purposes/StartDate	Required	Date (YYYY-MM-DD)	Start of the public-benefit, charitable or ecclesiastical activity
104	TaxPrivileges/Statuses/LastChangeDate	Required	Date (YYYY-MM-DD)	Date on which the statutes were last changed
105	TaxPrivileges/StructuralConnectionToGermany/TaxPrivilegedPurposesDE	Required	Enum (Boolean): true, false	Is the person with limited tax liability pursuing the tax-privileged purposes at least partly in Germany?
106	TaxPrivileges/StructuralConnectionToGermany/GermanResidentsEligibility	Optional	Enum (Boolean): true, false	Are natural persons who have their place of residence or habitual abode in Germany being advanced?
107	TaxPrivileges/StructuralConnectionToGermany/GermanReputation	Optional	Enum (Boolean): true, false	Does the activity carried out by the taxpayer contribute to the reputation of the Federal Republic of Germany abroad?
108	TaxPrivileges/StructuralConnectionToGermany/Explanation	Required	Text (max 5000)	Specification how the connection to Germany is manifested
109	TaxPrivileges/StructuralConnectionToGermany/AssetLock/GermanCorporation	Required	Enum (Boolean): true, false	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to a tax-privileged corporation resident in Germany for tax-privileged purposes.
110	TaxPrivileges/StructuralCo	Required	Enum (Boolean): true, false	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part -

#	Field	Required-ness	Type / Allowed values	Description
	nnectionToGermany/ AssetLock/ GermanCorporationKStG			to one of the corporations listed in section 5 (2) of the Corporation Tax Act for tax-privileged purposes.
111	TaxPrivileges/ StructuralConnectionToGermany/ AssetLock/ LegalEntity	Required	Enum (Boolean): true, false	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to a legal person under public law for tax-privileged purposes.
112	TaxPrivileges/ StructuralConnectionToGermany/ AssetLock/ Other	Required	Enum (Boolean): true, false	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to another person.
113	TaxPrivileges/Management	Required	Enum (Boolean): true, false	Is the actual management directed exclusively and directly towards achieving the tax-privileged purposes and does it conform to the provisions on the requirements for tax privileges contained in the statutes?
114	TaxPrivileges/ Constitution Loyalty	Required	Enum (Boolean): true, false	Does the person with limited tax liability advance efforts directed against the liberal democratic basic order (freiheitliche demokratische Grundordnung) or against the existence or security of the Federal Republic of Germany or its Länder?

7.2. Creditors Juridical§

Significance. One row per creditor who is a juridical (non-natural) person: legal form, incorporation details, LEI/register/stock-exchange details, the option under section 1a German Corporate Tax Act, investment-fund questions, the authorised representative and legal representative (if any), the legal basis for the refund claim, bank details, and the affirmations.

Cardinality. Exactly 1 row per creditor (this sheet defines that creditor's id).

When to fill. Always, for every creditor who is a juridical person.

#	Field	Required-ness	Type / Allowed values	Description
1	id	Required	Text (identifier used to link the sheets; any unique value)	Identifier for this creditor, defined by you. Referenced by the creditorId column on every other sheet.
2	generalData/ Country	Optional	Enum (CountryISOAlpha2): AD, AE, AF, AG, AI, AL, AM, AO, AQ, AR, AS, AT, AU, AW, AX, AZ, BA, BB, BD, BE, BF, BG, BH, BI, BJ, BL, BM, BN, BO, BQ, BR, BS, BT, BV, BW, BY, BZ, CA, CC, CD, CF, CG, CH, CI, CK, CL, CM, CN, CO, CP, CR, CU, CV, CW, CX, CY, CZ, DE, DJ, DK, DM, DO, DZ, EC, EE, EG, EH, ER, ES, ET, FI, FJ, FK, FM, FO, FR, GA, GB, GD, GE, GF, GG, GH, GI, GL, GM, GN, GP, GQ, GR, GS, GT, GU, GW, GY, HK, HM, HN, HR, HT, HU, ID, IE, IL, IM, IN, IO, IQ, IR, IS, IT, JE, JM, JO, JP, KE, KG, KH, KI, KM, KN, KP, KR, KW, KY, KZ, LA, LB, LC, LI, LK, LR, LS, LT, LU, LV, LY, MA, MC, MD, ME, MF, MG, MH, MK, ML, MM, MN, MO, MP, MQ, MR, MS, MT, MU, MV, MW, MX, MY, MZ, NA, NC, NE, NF, NG, NI, NL, NO, NP, NR, NU, NZ, OM, PA, PE, PF, PG, PH, PK, PL, PM, PN, PR, PS, PT, PW, PY, QA, RE, RO, RS, RU, RW, SA, SB, SC, SD, SE, SG, SH, SI, SJ, SK, SL, SM, SN, SO, SR, SS, ST, SV, SX, SY, SZ, TC, TD, TF, TG, TH, TJ, TK, TL,	Country of residence

#	Field	Required-ness	Type / Allowed values	Description
			TM, TN, TO, TR, TT, TV, TW, TZ, UA, UG, UM, US, UY, UZ, VA, VC, VE, VG, VI, VN, VU, WF, WS, XK, YE, YT, ZA, ZM, ZW	
3	generalData/ LegalForm	Optional	Enum (Rechtsformen): N ATP, KAPG, SOJP, INV F, GSTF, HHTR, PGES	Legal form
4	generalData/ SpecificLegalForm	Required	Text (max 80)	specific legal form
5	generalData/ ProfitsPG_CH	Optional	Enum (Boolean): true, false	At least three quarters of the profits of the partnership attributable to persons who are resident in Switzerland as natural persons or legal entities within the meaning of art. 4 DTA-CH?
6	CreditorJur/ ContactPerson/FirstName	Required	Text (max 80)	First and middle name
7	CreditorJur/ ContactPerson/Name	Required	Text (max 120)	Last name
8	CreditorJur/ ContactPerson/ Organization	Optional	Text (max 256)	Organisation
9	CreditorJur/ ContactPerson/Email	Optional	Text (max 254)	E-mail address
10	CreditorJur/ ContactPerson/ PhoneNumber	Optional	Text (max 21)	Telephone number (area code/phone number)
11	CreditorJur/ General_Data / DateOfEstablishment	Required	Date (YYYY-MM-DD)	Date of incorporation
12	CreditorJur/ General_Data / IncorporationCountry	Optional	Enum (CountryISOAlpha2): AD, AE, AF, AG, AI, AL, AM, AO, AQ, AR, AS, AT, AU, AW, AX, AZ, BA, BB, BD, BE, BF, BG, BH, BI, BJ, BL, BM, BN, BO, BQ, BR, BS, BT, BV, BW, BY, BZ, CA, CC, CD, CF, CG, CH, CI, CK, CL, CM, CN, CO, CP, CR, CU, CV, CW, CX, CY, CZ, DE, DJ, DK, DM, DO, DZ, EC, EE, EG, EH, ER, ES, ET, FI, FJ, FK, FM, FO, FR, GA, GB, GD, GE, GF, GG, GH, GI, GL, GM, GN, GP, GQ, GR, GS, GT, GU, GW, GY, HK, HM, HN, HR, HT, HU, ID, IE, IL, IM, IN, IO, IQ, IR, IS, IT, JE, JM, JO, JP, KE, KG, KH, KI, KM, KN, KP, KR, KW, KY, KZ, LA, LB, LC, LI, LK, LR, LS, LT, LU, LV, LY, MA, MC, MD, ME, MF, MG, MH, MK, ML, MM, MN, MO, MP, MQ, MR, MS, MT, MU, MV, MW, MX, MY, MZ, NA, NC, NE, NF, NG, NI, NL, NO, NP, NR, NU, NZ, OM, PA, PE, PF, PG, PH, PK, PL, PM, PN, PR, PS, PT, PW, PY, QA, RE, RO, RS, RU, RW, SA, SB, SC, SD, SE, SG, SH, SI, SJ, SK, SL, SM, SN, SO, SR, SS, ST, SV, SX, SY, SZ, TC, TD, TF, TG, TH, TJ, TK, TL, TM, TN, TO, TR, TT, TV, TW, TZ, UA, UG, UM, US, UY, UZ, VA, VC, VE, VG, VI, VN, VU, WF, WS, XK, YE, YT, ZA, ZM, ZW	Country under whose law the organisation/company is incorporated
13	CreditorJur/ General_Data / TinAvailable	Required	Enum (Boolean): true, false	Does the person with limited tax liability have a foreign tax identification number?
14	CreditorJur/ General_Data / IDNumber_Cou	Optional	Text (max 40)	Foreign tax identification number

#	Field	Required-ness	Type / Allowed values	Description
	ntryOfResidence			
15	CreditorJur/ General_Data / TransparentEntity	Optional	Enum (Boolean): true, false	Is the person with limited tax liability treated as a transparent entity by the tax authority of the country of residence?
16	CreditorJur/ General_Data / WithholdingTaxNumber	Optional	Numeric string (8-digit BZSt withholding-tax number)	Withholding tax number for refund
17	CreditorJur/ General_Data /Name	Required	Text (max 256)	Legal name
18	CreditorJur/ General_Data /Department	Optional	Text (max 80)	Department
19	CreditorJur/ Address/ Street	Required	Text (max 120)	Street
20	CreditorJur/ Address/ StreetNumber	Optional	Text (max 20)	Street number
21	CreditorJur/ Address/ AdditionalAddressDetails	Optional	Text (max 80)	Additional address details
22	CreditorJur/ Address/ District	Optional	Text (max 80)	District
23	CreditorJur/ Address/ Postcode	Optional	Text (max 20)	Postcode
24	CreditorJur/ Address/City	Required	Text (max 120)	City
25	CreditorJur/ Address/ RegionalState	Optional	Text (max 120)	State or province
26	CreditorJur/ Address/ Country	Required	Text	Country
27	CreditorJur/ Address/ Apartment	Optional	Text (max 40)	Apartment number
28	CreditorJur/ Address/ Floor	Optional	Text (max 40)	Floor
29	CreditorJur/ LEI	Optional	Text (max 20)	Legal Entity Identifier (LEI)
30	CreditorJur/ Register/ Register	Required	Enum (Boolean): true, false	Is the person with limited tax liability entered in a register (e.g. company register, commercial register, foundation register)?
31	CreditorJur/ Register/ RegistryAuthority	Conditional	Text (max 80)	Registry authority
32	CreditorJur/ Register/ RegistrationNumber	Conditional	Text (max 40)	Registration number
33	CreditorJur/ Boerse/ StockExchange	Required	Enum (Boolean): true, false	Are the principal class of shares belonging to the person subject to limited tax liability subject to substantial and regular trading on a recognised stock exchange?
34	CreditorJur/ Boerse/ISIN	Optional	ISIN (12-digit)	ISIN (12-digit)
35	CreditorJur/ Boerse/ Boersenplatz	Optional	Text (max 120)	Stock exchange on which the stocks are traded.
36	CreditorJur/ German_TaxOf	Optional	Enum (Boolean): true, false	Is the person with limited tax liability registered with a German tax office?

#	Field	Required-ness	Type / Allowed values	Description
	fice/ German_TaxOf fice			
37	CreditorJur/ German_TaxOf fice/ TaxNumber	Optional	Text (max 13)	Tax number (13 digits)
38	CreditorJur/ OptingUnderC orpTaxAct/ OptionKStG	Required	Enum (Boolean): true, false	Has the option to be treated like a corporation for tax purposes pursuant to section 1a German Corporate Income Tax Act been exercised?
39	CreditorJur/ OptingUnderC orpTaxAct/ TaxAuthority	Optional	Enum (Steuerbehoerden): FA, BZST	Tax authority
40	CreditorJur/ OptingUnderC orpTaxAct/ FileNumber	Optional	Text (max 30)	File number / tax number
41	InvTaxAct/ Requested_St atusCertific ate	Required	Enum (Boolean): true, false	Has a status certificate pursuant to section 7 (3) Investment Tax Act been issued or applied for?
42	InvTaxAct/ StatusCertif icateDetails /Issuer	Optional	Enum (Steuerbehoerden): FA, BZST	Issuing authority or authority to which the status certificate was applied for
43	InvTaxAct/ StatusCertif icateDetails /FileNumber	Optional	Text (max 13)	Ordinal number / tax number (if issued)
44	InvTaxAct/ StatusCertif icateDetails /Period/from	Optional	Date (YYYY-MM-DD)	Valid from
45	InvTaxAct/ StatusCertif icateDetails /Period/to	Optional	Date (YYYY-MM-DD)	Valid until
46	InvTaxAct/ SpecialInves tmentFunds/ Special	Required	Enum (Boolean): true, false	Is this a special investment fund within the meaning of section 26 Investment Tax Act?
47	InvTaxAct/ SpecialInves tmentFunds/ Transparency Option	Optional	Enum (Boolean): true, false	Has the transparency option been exercised?
48	AuthorizedRe p/ General_Data /LegalForm	Optional	Enum (PersonChoice): NatuerlichePerson, Nicht NatuerlichePerson	Which block below is filled in for this representative: a natural person or a non-natural person (organisation).
49	AuthorizedRe p/Authority/ TaxProfessio ns	Required	Enum (Boolean): true, false	I confirm that I am a member of the tax advisory professions with- in the meaning of sections 3 or 4 number 11 German Tax Advisory Act.
50	AuthorizedRe p/Authority/ OtherReasons	Required	Enum (Boolean): true, false	I confirm that I am authorised to provide assistance in tax matters for other reasons.
51	AuthorizedRe p/ NaturalPerso n/ General_Data / FormOfAddres s	Required	Enum (Anrede): FRAU, HE RR, KEINE_ANREDE	Form of address
52	AuthorizedRe p/ NaturalPerso n/ General_Data /Title	Optional	Text (max 40)	Title
53	AuthorizedRe p/ NaturalPerso n/	Required	Text (max 80)	First and middle name

#	Field	Required-ness	Type / Allowed values	Description
	General_Data/FirstName			
54	AuthorizedRep/ NaturalPerson/ General_Data/LastName	Required	Text (max 120)	Last name
55	AuthorizedRep/ NonNaturalPerson/ General_Data/Name	Required	Text (max 256)	Legal name
56	AuthorizedRep/ NonNaturalPerson/ General_Data/Department	Optional	Text (max 80)	Department
57	AuthorizedRep/Address/ Street	Required	Text (max 120)	Street
58	AuthorizedRep/Address/ StreetNumber	Optional	Text (max 20)	Street number
59	AuthorizedRep/Address/ AdditionalAddressDetails	Optional	Text (max 80)	Additional address details
60	AuthorizedRep/Address/ District	Optional	Text (max 80)	District
61	AuthorizedRep/Address/ Postcode	Optional	Text (max 20)	Postcode
62	AuthorizedRep/Address/ City	Required	Text (max 120)	City
63	AuthorizedRep/Address/ Region_FederalState	Optional	Text (max 120)	State or province
64	AuthorizedRep/Address/ Country	Required	Text	Country
65	AuthorizedRep/Address/ Apartment	Optional	Text (max 40)	Apartment number
66	AuthorizedRep/Address/ Floor	Optional	Text (max 40)	Floor
67	LegalRep/ LegalForm	Optional	Enum (PersonChoice): NatuerlichePerson, Nicht NatuerlichePerson	Which block below is filled in for this representative: a natural person or a non-natural person (organisation).
68	LegalRep/ NatPerson/ FormOfAddresses	Required	Enum (Anrede): FRAU, HERR, KEINE_ANREDE	Form of address
69	LegalRep/ NatPerson/ Title	Optional	Text (max 40)	Title
70	LegalRep/ NatPerson/ FirstName	Required	Text (max 80)	First and middle name
71	LegalRep/ NatPerson/ LastName	Required	Text (max 120)	Last name
72	LegalRep/ JurPerson/ Organisation Name	Required	Text (max 256)	Legal name
73	LegalRep/ JurPerson/	Optional	Text (max 80)	Department

#	Field	Required-ness	Type / Allowed values	Description
	Organisation Department			
74	LegalRep/ Address/ Street	Required	Text (max 120)	Street
75	LegalRep/ Address/City	Required	Text (max 120)	City
76	LegalRep/ Address/ Country	Required	Text	Country
77	LegalRep/ Address/ HouseNumber	Optional	Text (max 20)	Street number
78	LegalRep/ Address/ ApartmentNum ber	Optional	Text (max 40)	Apartment number
79	LegalRep/ Address/ Floor	Optional	Text (max 40)	Floor
80	LegalRep/ Address/ District	Optional	Text (max 80)	District
81	LegalRep/ Address/ Region_Feder alState	Optional	Text (max 120)	State or province
82	LegalRep/ Address/ PostCode	Optional	Text (max 20)	Postcode
83	LegalRep/ Address/ AdditionalAd dressDetails	Optional	Text (max 80)	Additional address details
84	Residence/ NonResidency _DE	Optional	Enum (Boolean): true, false	Was the person with limited tax liability a resident of the specified country of residence at the time of the inflow and did not have its registered office or place of management in Germany at that time?
85	Management/ DifferentAdd ress	Required	Enum (Boolean): true, false	Weicht der Ort der tatsächlichen Geschäftsleitung von der angegebenen Adresse ab?
86	Management/ Address/ Street	Required	Text (max 120)	Street
87	Management/ Address/City	Required	Text (max 120)	City
88	Management/ Address/ Country	Required	Text	Country
89	Management/ Address/ HouseNumber	Optional	Text (max 20)	Street number
90	Management/ Address/ ApartmentNum ber	Optional	Text (max 40)	Apartment number
91	Management/ Address/ Floor	Optional	Text (max 40)	Floor
92	Management/ Address/ District	Optional	Text (max 80)	District
93	Management/ Address/ Region_Feder alState	Optional	Text (max 120)	State or province
94	Management/ Address/ PostCode	Optional	Text (max 20)	Postcode
95	Management/ Address/ AdditionalAd dressDetails	Optional	Text (max 80)	Additional address details

#	Field	Required-ness	Type / Allowed values	Description
96	TaxTreatment /W- IdNr	Optional	Text (max 16)	Business identification number
97	LegalBasis/DTA	Required	Enum (Boolean): true, false	Double taxation agreements (DTAs) or other bilateral agreements KaFE also defines a seventh legal basis, IntOrg (agreements/conventions for international organisations and intergovernmental organisations), which status code 2101 treats as mutually exclusive with all six legal bases above; IntOrg has no column of its own in production's own field list, so this template cannot express it. (status code 2101: "It is not permitted to combine the legal bases.")
98	LegalBasis/Par43bEStG	Required	Enum (Boolean): true, false	Section 43b German Income Tax Act (Directive 2011/96/EU)
99	LegalBasis/Par44aEStG	Required	Enum (Boolean): true, false	Section 44a (9) German Income Tax Act
100	LegalBasis/Par50gEStG	Required	Enum (Boolean): true, false	Section 50g German Income Tax Act
101	LegalBasis/Par32Abs6KStG	Conditional	Enum (Boolean): true, false	Section 32 (6) German Corporate Tax Act This legal basis only applies to claims concerning inflows on or after 15 April 2025; like the other legal-basis flags, it cannot be combined with the IntOrg legal basis (status code 2101: "It is not permitted to combine the legal bases.").
102	LegalBasis/Art63AEUV	Required	Enum (Boolean): true, false	Asserted claim under Article 63 of the Treaty on the Functioning of the European Union (TFEU)
103	Bank/Name	Required	Text (max 70)	Name of the bank
104	Bank/City	Required	Text (max 70)	City
105	Bank/AccountHolder	Required	Text (max 70)	Name of the the account holder
106	Bank/Account/BIC	Required	Text (max 11)	BIC/SWIFT code
107	Bank/Account/IBAN	Conditional	Text (max 34)	IBAN
108	Bank/Account/AccountNumber	Conditional	Text (max 40)	Indication of the account number, if no IBAN available
109	Affirmations / AdditionalInformation	Optional	Text (max 5000)	Additional information on the application
110	Affirmations / JustificationArt63TFEU	Optional	Text (max 15000)	Justification for the asserted claim under Article 63 TFEU.
111	Affirmations / ApplicationPar50c	Required	Enum (Boolean): true, false	A refund according to section 50c (3) German Income Tax Act in connection with an agreement for the avoidance of double taxation (DTA) or other bilateral agreements has neither been applied for nor made to date.
112	Affirmations / ApplicationPar11InvStG	Optional	Enum (Boolean): true, false	A refund in accordance with section 11 Investment Tax Act was neither applied for nor made to the Federal Central Tax Office or another tax authority.
113	TaxPrivileges/ZER/Registration	Required	Enum (Boolean): true, false	Is the person with limited tax liability recorded in the German register of non-profit organisations authorised to issue donation receipts (Zuwendungsempfängerregister)?
114	TaxPrivileges/ZER/ReferenceNumber	Optional	Text (max 36)	Reference number
115	TaxPrivileges/Purposes/NonProfit	Required	Enum (Boolean): true, false	The person with limited tax liability pursues public benefit purposes (section 52 of the Fiscal Code).
116	TaxPrivileges/Purposes/PublicBenefitPurposes	Optional	Text	Free-text list of which of the 26 numbered public-benefit purposes (section 52(2) German Fiscal Code) apply, e.g. '1, 8, 21'. The real schema models these as 26 separate yes/no flags (Zweck-Nr1..ZweckNr26, GemeinnuetzigeZwecke_Struct); this column collapses them into one field.
117	TaxPrivileges/Purposes/Charity	Required	Enum (Boolean): true, false	The person with limited tax liability pursues charitable purposes (section 53 of the Fiscal Code).
118		Required	Enum (Boolean): true, false	The person with limited tax liability pursues ecclesiastical purposes (section 54 of the Fiscal Code).

#	Field	Required-ness	Type / Allowed values	Description
	TaxPrivileges/Purposes/Church			
119	TaxPrivileges/Purposes/Exclusivity	Required	Enum (Boolean): true, false	Does the person with limited tax liability serve directly and exclusively tax-privileged purposes (see sections 56 and 57 of the Fiscal Code)?
120	TaxPrivileges/Purposes/StartDate	Required	Date (YYYY-MM-DD)	Start of the public-benefit, charitable or ecclesiastical activity
121	TaxPrivileges/Statuses/LastChangeDate	Required	Date (YYYY-MM-DD)	Date on which the statutes were last changed
122	TaxPrivileges/StructuralConnectionToGermany/TaxPrivilegedPurposesDE	Required	Enum (Boolean): true, false	Is the person with limited tax liability pursuing the tax-privileged purposes at least partly in Germany?
123	TaxPrivileges/StructuralConnectionToGermany/GermanResidentsEligibility	Optional	Enum (Boolean): true, false	Are natural persons who have their place of residence or habitual abode in Germany being advanced?
124	TaxPrivileges/StructuralConnectionToGermany/GermanReputation	Optional	Enum (Boolean): true, false	Does the activity carried out by the taxpayer contribute to the reputation of the Federal Republic of Germany abroad?
125	TaxPrivileges/StructuralConnectionToGermany/Explanation	Required	Text (max 5000)	Specification how the connection to Germany is manifested
126	TaxPrivileges/StructuralConnectionToGermany/AssetLock/GermanCorporation	Required	Enum (Boolean): true, false	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to a tax-privileged corporation resident in Germany for tax-privileged purposes.
127	TaxPrivileges/StructuralConnectionToGermany/AssetLock/GermanCorporationKStG	Required	Enum (Boolean): true, false	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to one of the corporations listed in section 5 (2) of the Corporation Tax Act for tax-privileged purposes.
128	TaxPrivileges/StructuralConnectionToGermany/AssetLock/LegalEntity	Required	Enum (Boolean): true, false	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to a legal person under public law for tax-privileged purposes.
129	TaxPrivileges/StructuralConnectionToGermany/AssetLock/Other	Required	Enum (Boolean): true, false	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to another person.
130	TaxPrivileges/Management	Required	Enum (Boolean): true, false	Is the actual management directed exclusively and directly towards achieving the tax-privileged purposes and does it conform to the provisions on the requirements for tax privileges contained in the statutes?
131	TaxPrivileges/ConstitutionLoyalty	Required	Enum (Boolean): true, false	Does the person with limited tax liability advance efforts directed against the liberal democratic basic order (freiheitliche demokratische Grundordnung) or against the existence or security of the Federal Republic of Germany or its Länder?

7.3. Certificates Of Residence§

Significance. One row per certificate of residence (Ansässigkeitsbescheinigung): issuing authority, issue date and validity period.

Cardinality. 0..n rows per creditorId.

When to fill. Whenever an income on the Income sheet references it via CertificateOfResidenceId.

#	Field	Required-ness	Type / Allowed values	Description
1	creditorId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match an id value on the '1 Creditors Natural' or '2 Creditors Juridical' sheet (whichever this creditor is a natural or juridical person).
2	id	Required	Text (identifier used to link the sheets; any unique value)	Identifier for this certificate of residence, defined by you. Referenced by the CertificateOfResidenceId column on the Income sheet.
3	Issuer	Required	Text (max 80)	Issuing authority
4	IssuedAt	Required	Date (YYYY-MM-DD)	Date of issue
5	ValidFrom	Required	Date (YYYY-MM-DD)	Valid from
6	ValidUntil	Required	Date (YYYY-MM-DD)	Valid until

7.4. Income§

Significance. One row per taxed capital income event: type of income, security identification, the debtor, the amount and date of inflow, the tax certificate/other-document details, the beneficial-ownership and residency questions, the indirect-holding and substantial-holding questions, the remittance-base clause, and (where section 50j German Income Tax Act applies) the Par50jESTG holding-period / risk / forwarding / return-obligation block.

Cardinality. 1..n rows per creditorId.

When to fill. Always -- every application needs at least one taxed income.

#	Field	Required-ness	Type / Allowed values	Description
1	creditorId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match an id value on the '1 Creditors Natural' or '2 Creditors Juridical' sheet (whichever this creditor is a natural or juridical person).
2	incomeId	Required	Integer	Sequence number of the income, starting with 1 (KaFE's own ErtragId). Also serves, together with creditorId, as the linking key referenced by the '5 Investment Chain' and '6 Transaction Data' sheets.
3	CertificateOfResidenceId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match an id value on the '3 Certificates Of Residence' sheet -- identifies which certificate of residence supports this income.
4	CapitalIncome	Required	Enum (KapitalertragArt): DIVIDENDEN, AUSSCH_KAPG, GENUSSR_ML, GENUSSR_OL, WANDELANL, LEBENSVERS, EINNSTILLG, PART_DARL, GEWINNOBL, GRENZKW, SONSTIGE	Type of capital income
5	Stocks_ConvertibleBonds/ISIN	Optional	ISIN (12-digit)	ISIN (12-digit)
6	Stocks_ConvertibleBonds/NumberOfShares	Optional	Decimal (4 decimals)	Number of shares/bonds
7	SubstantialHolding/IsSubstantial	Optional	Enum (Boolean): true, false	Is it a substantial holding (at least 10 %)?

#	Field	Required-ness	Type / Allowed values	Description
8	SubstantialHolding/ Ownership	Optional	Decimal (4 decimals)	Size of the ownership interest (in %)
9	SubstantialHolding/ HoldingPeriod18M	Optional	Enum (Boolean): true, false	Has the investment been held for a period of at least 18 months?
10	SubstantialHolding/ HoldingPeriod12M	Optional	Enum (Boolean): true, false	Has the investment been held for a period of at least one year?
11	SubstantialHolding/ HoldingPeriod6M	Optional	Enum (Boolean): true, false	Has the investment been held for a period of at least 6 months?
12	IndirectHolding/ IndirectHolding	Required	Enum (Boolean): true, false	Is it a joint deposit/account or another form of indirect holding?
13	IndirectHolding/ CompanyOfSpouses	Optional	Enum (Boolean): true, false	Handelt es sich um eine Gesellschaft von Ehegatten, die jeweils zu 50% beteiligt sind?
14	IndirectHolding/ SizeOfIndirectHolding	Required	Decimal (4 decimals)	Size of the indirect holding (in %)
15	Debtor/Name	Required	Text (max 256)	Debtor of the capital income / distributing company
16	Debtor/ TaxNumber	Optional	Text (max 13)	Tax number
17	NonResidency_DE	Optional	Enum (Boolean): true, false	Was the person with limited tax liability a resident of the specified country of residence at the time of the inflow and did not have its registered office or place of management in Germany at that time?
18	DateOfReceiptOfCapitalIncome	Required	Date (YYYY-MM-DD)	Date of receipt of capital income
19	GrossIncomeFromCapitalReceived	Required	Decimal (2 decimals)	Gross income from capital received (in Euro)
20	Withheld_Taxes	Required	Decimal (2 decimals)	Withheld German capital income tax (in Euro)
21	Requested_Refund	Optional	Decimal	The refund amount being claimed for this income (informational; BZSt itself computes the actual refund from the withheld tax and the applicable treaty/statutory rate -- this is not a real KaFE XSD field).
22	DocumentDescription	Required	Text (max 120)	Short description of the file content (e.g. certificate of residence).
23	DocumentProof/ TaxCertificateNumber	Optional	UUID (xxxxxxxx-xxxx-xxxx-xxxx-xxxxxxxxxxxx)	Serial number
24	Hidden_ProfitDistribution/ Constructive Dividend	Optional	Enum (Boolean): true, false	Does it concern a constructive dividend?
25	Economic_Ownership/ Ownership_and_Right_To_Use	Required	Enum (Boolean): true, false	Did the person with limited tax liability hold the beneficial ownership (right to use the income) at the time of the inflow?
26	TaxExemption	Optional	Enum (Boolean): true, false	Was the person with limited tax liability fully (or partially) exempt from tax in the specified country of residence at the time of the inflow?
27	LifeInsurancePolicyNumber	Optional	Text (max 40)	Policy number of the life insurance
28	Depository_Receipts/ Is_DR	Optional	Enum (Boolean): true, false	Are they depositary receipts? e.g. American Depositary Receipts (ADR).
29		Optional	ISIN (12-digit)	ISIN of the underlying (12-digit)

#	Field	Required-ness	Type / Allowed values	Description
	Depository_Receipts/ ISIN_DR			
30	RemittanceBase/IsSubject	Required	Enum (Boolean): true, false	Werden die Erträge im angegebenen Ansässigkeitsstaat nur dann der Besteuerung unterworfen, wenn sie dorthin überwiesen oder dort bezogen worden sind (Überweisungsklausel)?
31	RemittanceBase/Amount	Optional	Decimal (2 decimals)	Betrag, der in den Ansässigkeitsstaat überwiesen oder dort bezogen wurde.
32	Business_Establishment/ Business_Establishment_DE	Optional	Enum (Boolean): true, false	Has the capital income distributed to a permanent establishment / fixed entity located in Germany of the person subject to limited taxation?
33	UnlimitedForeignCorporateTaxLiability	Optional	Enum (Boolean): true, false	Was the person with limited tax liability subject to unlimited corporate income tax liability or a comparable tax liability in their country of residence without any option to choose?
34	CreditAmount	Optional	Decimal (2 decimals)	To what extent was the German capital gains tax credited in full or in part against taxation in the country of residence or deducted from the tax base, or is it possible to carry this forward to future tax periods (tax credit carryforward)?
35	Questions_for_50j/ HoldingPeriod/ HoldingMore45D	Conditional	Decimal (4 decimals)	Anzahl der Anteile, die innerhalb des Mindesthaltezeitraums an mindestens 45 Tagen ohne Unterbrechung gehalten wurden (§ 50j Absatz 4 Satz 2 EStG).
36	Questions_for_50j/ HoldingPeriod/ HoldingMore1Y	Conditional	Decimal (4 decimals)	Davon Anzahl der Anteile, die im Zeitpunkt des Zuflusses mindestens ein Jahr ohne Unterbrechung gehalten wurden (§ 50j Absatz 4 Satz 2 EStG).
37	Questions_for_50j/ HoldingPeriod/ HoldingLess45D	Conditional	Decimal (4 decimals)	Anzahl der Anteile, die kürzer 45 Tage gehalten wurden.
38	Questions_for_50j/ HoldingPeriod/ SharesPar50jEStG	Conditional	Decimal (4 decimals)	Anzahl der Anteile im Sinne des § 50j EStG.
39	Questions_for_50j/ MinValueChangeRisk/ OpposingClaims	Conditional	Enum (Boolean): true, false	Hatte die beschränkt steuerpflichtige Person oder eine ihr nahestehende Person während der Mindesthaltedauer gegenläufige Ansprüche?
40	Questions_for_50j/ MinValueChangeRisk/ RiskMin70	Conditional	Decimal (4 decimals)	Anzahl der Anteile, für die die beschränkt steuerpflichtige Person das Wertänderungsrisiko während der Mindesthaltedauer zu mindestens 70% getragen hat. (Bezogen auf die Anteile im Sinne des § 50j EStG)
41	Questions_for_50j/ MinValueChangeRisk/ OtherOpposingClaims	Conditional	Enum (Boolean): true, false	Waren während der Mindesthaltedauer gegenläufige Ansprüche vorhanden, die nicht vollständig den Anteilen im Sinne des § 50j EStG (Haltedauer mindestens 45 Tage, jedoch kürzer als 1 Jahr) zugeordnet waren? (Die Frage bezieht sich auf den gesamten Bestand der Anteils- oder Genuss-scheingattung.)
42	Questions_for_50j/ ForwardingObligation/ ForwardingObligation	Conditional	Enum (Boolean): true, false	Lag eine Verpflichtung zur unmittelbaren oder mittelbaren Weiterleitung der Kapitalerträge vor?
43	Questions_for_50j/ ForwardingObligation/ NumberOfShares	Conditional	Decimal (4 decimals)	Anzahl der Anteile, für die eine Verpflichtung zur unmittelbaren oder mittelbaren Weiterleitung der Kapitalerträge vorlag. (Bezogen auf die Anteile im Sinne des § 50j EStG)
44	Questions_for_50j/ ForwardingObligation/ FurtherForwarding	Conditional	Enum (Boolean): true, false	Lag eine Verpflichtung zur unmittelbaren oder mittelbaren Weiterleitung der Kapitalerträge vor, die über die Anteile im Sinne des § 50j EStG (Haltedauer mindestens 45 Tage, jedoch kürzer als 1 Jahr) hinausgeht? (Bezogen auf den gesamten Bestand der Anteils- oder Genuss-scheingattung.)

#	Field	Required-ness	Type / Allowed values	Description
	rdingObligation			
45	Questions_for_50j/ReturnObligation/ReturnObligation	Conditional	Enum (Boolean): true, false	Lagen Rückgabeverpflichtungen ohne Dividendenberechtigung für mit Dividendenberechtigung erworbene Anteile vor? (Bezogen auf den gesamten Bestand der Anteils- oder Genuss-scheingattung.)
46	Questions_for_50j/ReturnObligation/NumberOfShares	Conditional	Decimal (4 decimals)	Anzahl der Anteile, für die eine Rückgabeverpflichtung ohne Dividendenberechtigung für mit Dividendenberechtigung erworbene Anteile vorlag.

7.5. Investment Chain\$

Significance. The chain of companies through which an indirect holding (MittelbareBeteiligung) is held: each link's organisation, legal form, ownership percentage, country of residence, tax number/TIN, and whether it is exclusively asset-managing.

Cardinality. 0..n rows per (creditorId, incomeId) pair, ordered by SequenceNumber.

When to fill. Only when the corresponding income's IndirectHolding/IndirectHolding = true.

#	Field	Required-ness	Type / Allowed values	Description
1	creditorId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match an id value on the '1 Creditors Natural' or '2 Creditors Juridical' sheet (whichever this creditor is a natural or juridical person).
2	incomeId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match an incomeId value on the '4 Income' sheet for this creditorId.
3	SequenceNumber	Required	Integer	Sequence number of the holding. From the person subject of limited taxation to the debtor oft he capital income / distributing company, starting at 1.
4	Organization Name	Required	Text (max 256)	Company name
5	LegalForm	Required	Text (max 80)	Legal form
6	Ownership	Required	Decimal (4 decimals)	Size of the ownership in interest (in %)
7	Country	Optional	Enum (CountryISOAlpha2): AD, AE, AF, AG, AI, AL, AM, AO, AQ, AR, AS, AT, AU, AW, AX, AZ, BA, BB, BD, BE, BF, BG, BH, BI, BJ, BL, BM, BN, BO, BQ, BR, BS, BT, BV, BW, BY, BZ, CA, CC, CD, CF, CG, CH, CI, CK, CL, CM, CN, CO, CP, CR, CU, CV, CW, CX, CY, CZ, DE, DJ, DK, DM, DO, DZ, EC, EE, EG, EH, ER, ES, ET, FI, FJ, FK, FM, FO, FR, GA, GB, GD, GE, GF, GG, GH, GI, GL, GM, GN, GP, GQ, GR, GS, GT, GU, GW, GY, HK, HM, HN, HR, HT, HU, ID, IE, IL, IM, IN, IO, IQ, IR, IS, IT, JE, JM, JO, JP, KE, KG, KH, KI, KM, KN, KP, KR, KW, KY, KZ, LA, LB, LC, LI, LK, LR, LS, LT, LU, LV, LY, MA, MC, MD, ME, MF, MG, MH, MK, ML, MM, MN, MO, MP, MQ, MR, MS, MT, MU, MV, MW, MX, MY, MZ, NA, NC, NE, NF, NG, NI, NL, NO, NP, NR, NU, NZ, OM, PA, PE, PF, PG, PH, PK, PL, PM, PN, PR, PS, PT, PW, PY, QA, RE, RO, RS, RU, RW, SA, SB, SC, SD, SE, SG, SH, SI, SJ, SK, SL, SM, SN, SO, SR, SS, ST, SV, SX, SY, SZ, TC, TD, TF, TG, TH, TJ, TK, TL, TM, TN, TO, TR, TT, TV, TW, TZ, UA, UG, UM, US, UY, UZ, VA, VC, VE, VG, VI, VN, VU,	Country of residence

#	Field	Required-ness	Type / Allowed values	Description
			WF, WS, XK, YE, YT, ZA, ZM, ZW	
8	GermanTaxNumber	Optional	Text (max 13)	Tax number
9	TIN	Optional	Text (max 40)	Foreign tax identification number
10	AssetManagement	Required	Enum (Boolean): true, false	Is the company exclusively engaged in asset management?

7.6. Transaction Data§

Significance. The per-depot transaction ledger required by section 50j German Income Tax Act: opening/closing balance (repeated per transaction row), each transaction's direction, business type, share count, trading day and settlement dates.

Cardinality. 0..n rows per (creditorId, incomeId) pair, grouped by DepotNumber.

When to fill. Only when the corresponding income's Par50jEStG block applies.

#	Field	Required-ness	Type / Allowed values	Description
1	creditorId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match an id value on the '1 Creditors Natural' or '2 Creditors Juridical' sheet (whichever this creditor is a natural or juridical person).
2	incomeId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match an incomeId value on the '4 Income' sheet for this creditorId.
3	TransactionNumber	Required	Integer	Sequence number of the transaction, starting with 1
4	DepotNumber	Required	Text (max 40)	Account / deposit number
5	Depot/OpeningBalance	Required	Decimal (4 decimals)	Opening balance (number of shares)
6	Depot/DateOfOpeningBalance	Required	Date (YYYY-MM-DD)	Date of the specified opening balance
7	Depot/ClosingBalance	Required	Decimal (4 decimals)	Closing balance two months after the inflow date (number of shares)
8	Depot/DateOfClosingBalance	Required	Date (YYYY-MM-DD)	Date of the specified closing balance
9	TransactionDirection	Required	Enum (TransaktionArt): ZUGANG, ABGANG	Inflow / Outflow
10	TradingDay	Required	Date (YYYY-MM-DD)	Trading day
11	TransactionType	Required	Enum (TransaktionGeschaeft): P0, S0, TL, RL, TP, RP	Transaction
12	NumberOfShares	Required	Decimal (4 decimals)	Number of shares
13	AgreedSettlementDate	Required	Date (YYYY-MM-DD)	Agreed settlement date
14	ActualSettlementDate	Required	Date (YYYY-MM-DD)	Actual settlement date

8. Enumerations§

Every value that an enum-typed field may carry, with its meaning and the fields that use it.

8.1. Boolean§

Used in: 4 Income.SubstantialHolding/IsSubstantial, 4 Income.SubstantialHolding/
HoldingPeriod18M, 4 Income.SubstantialHolding/HoldingPeriod12M, 4 Income.SubstantialHolding/
HoldingPeriod6M, 4 Income.IndirectHolding/IndirectHolding, 4 Income.IndirectHolding/
CompanyOfSpouses, 4 Income.NonResidency_DE, 4 Income.Hidden_ProfitDistribution/
ConstructiveDividend, 4 Income.Economic_Ownership/Ownership_and_Right_To_Use, 4
Income.TaxExemption, 4 Income.Depositary_Receipts/Is_DR, 4 Income.RemittanceBase/IsSubject, 4
Income.Business_Establishment/Business_Establishment_DE, 4
Income.UnlimitedForeignCorporateTaxLiability, 4 Income.Questions_for_50j/MinValueChangeRisk/
OpposingClaims, 4 Income.Questions_for_50j/MinValueChangeRisk/OtherOpposingClaims, 4
Income.Questions_for_50j/ForwardingObligation/ForwardingObligation, 4
Income.Questions_for_50j/ForwardingObligation/FurtherForwardingObligation, 4
Income.Questions_for_50j/ReturnObligation/ReturnObligation, 5 Investment
Chain.AssetManagement, 1 Creditors Natural.CreditorNat/General_Data/NationalityIsDE, 1
Creditors Natural.CreditorNat/General_Data/NationalityIsKW, 1 Creditors Natural.CreditorNat/
General_Data/NationalityIsCH, 1 Creditors Natural.CreditorNat/General_Data/TinAvailable, 1
Creditors Natural.CreditorNat/German_TaxOffice/German_TaxOffice, 1 Creditors
Natural.CreditorNat/German_TaxOffice/TaxLiabilityGermany, 1 Creditors Natural.CreditorNat/
German_TaxOffice/TaxLiabilityGermany5Years, 1 Creditors Natural.AuthorizedRep/Authority/
TaxProfessions, 1 Creditors Natural.AuthorizedRep/Authority/OtherReasons, 1 Creditors
Natural.LegalBasis/DTA, 1 Creditors Natural.LegalBasis/Par43bEStG, 1 Creditors
Natural.LegalBasis/Par44aEStG, 1 Creditors Natural.LegalBasis/Par50gEStG, 1 Creditors
Natural.LegalBasis/Par32Abs6KStG, 1 Creditors Natural.LegalBasis/Art63AEUV, 1 Creditors
Natural.Residence/NonResidency_DE, 1 Creditors Natural.TaxTreatment/SwitzerlandQuestions/
TaxLiabilityCH, 1 Creditors Natural.TaxTreatment/SwitzerlandQuestions/
In_Germany_Min_5_Years_Taxable, 1 Creditors Natural.TaxTreatment/SwitzerlandQuestions/
In_Germany_Tax_Liability_Ended, 1 Creditors Natural.TaxTreatment/SwitzerlandQuestions/
DependantPersonalServices/EmploymentReasons, 1 Creditors Natural.TaxTreatment/
SwitzerlandQuestions/DependantPersonalServices/EconomicInterest, 1 Creditors
Natural.Affirmations/ApplicationPar50c, 1 Creditors Natural.TaxPrivileges/ZER/Registration, 1
Creditors Natural.TaxPrivileges/Purposes/NonProfit, 1 Creditors Natural.TaxPrivileges/
Purposes/Charity, 1 Creditors Natural.TaxPrivileges/Purposes/Church, 1 Creditors
Natural.TaxPrivileges/Purposes/Exclusivity, 1 Creditors Natural.TaxPrivileges/
StructuralConnectionToGermany/TaxPrivilegedPurposesDE, 1 Creditors Natural.TaxPrivileges/
StructuralConnectionToGermany/GermanResidentsEligibility, 1 Creditors Natural.TaxPrivileges/
StructuralConnectionToGermany/GermanReputation, 1 Creditors Natural.TaxPrivileges/
StructuralConnectionToGermany/AssetLock/GermanCorporation, 1 Creditors Natural.TaxPrivileges/
StructuralConnectionToGermany/AssetLock/GermanCorporationKStG, 1 Creditors
Natural.TaxPrivileges/StructuralConnectionToGermany/AssetLock/LegalEntity, 1 Creditors
Natural.TaxPrivileges/StructuralConnectionToGermany/AssetLock/Other, 1 Creditors
Natural.TaxPrivileges/Management, 1 Creditors Natural.TaxPrivileges/ConstitutionLoyalty, 2
Creditors Juridical.generalData/ProfitsPG_CH, 2 Creditors Juridical.CreditorJur/General_Data/
TinAvailable, 2 Creditors Juridical.CreditorJur/General_Data/TransparentEntity, 2 Creditors
Juridical.CreditorJur/Register/Register, 2 Creditors Juridical.CreditorJur/Boerse/
StockExchange, 2 Creditors Juridical.CreditorJur/German_TaxOffice/German_TaxOffice, 2
Creditors Juridical.CreditorJur/OptingUnderCorpTaxAct/OptionKStG, 2 Creditors
Juridical.InvTaxAct/Requested_StatusCertificate, 2 Creditors Juridical.InvTaxAct/
SpecialInvestmentFunds/Special, 2 Creditors Juridical.InvTaxAct/SpecialInvestmentFunds/
TransparencyOption, 2 Creditors Juridical.AuthorizedRep/Authority/TaxProfessions, 2 Creditors
Juridical.AuthorizedRep/Authority/OtherReasons, 2 Creditors Juridical.Residence/
NonResidency_DE, 2 Creditors Juridical.Management/DifferentAddress, 2 Creditors
Juridical.LegalBasis/DTA, 2 Creditors Juridical.LegalBasis/Par43bEStG, 2 Creditors

Juridical.LegalBasis/Par44aEStG, 2 Creditors Juridical.LegalBasis/Par50gEStG, 2 Creditors
 Juridical.LegalBasis/Par32Abs6KStG, 2 Creditors Juridical.LegalBasis/Art63AEUV, 2 Creditors
 Juridical.Affirmations/ApplicationPar50c, 2 Creditors Juridical.Affirmations/
 ApplicationPar11InvStG, 2 Creditors Juridical.TaxPrivileges/ZER/Registration, 2 Creditors
 Juridical.TaxPrivileges/Purposes/NonProfit, 2 Creditors Juridical.TaxPrivileges/Purposes/
 Charity, 2 Creditors Juridical.TaxPrivileges/Purposes/Church, 2 Creditors
 Juridical.TaxPrivileges/Purposes/Exclusivity, 2 Creditors Juridical.TaxPrivileges/
 StructuralConnectionToGermany/TaxPrivilegedPurposesDE, 2 Creditors Juridical.TaxPrivileges/
 StructuralConnectionToGermany/GermanResidentsEligibility, 2 Creditors
 Juridical.TaxPrivileges/StructuralConnectionToGermany/GermanReputation, 2 Creditors
 Juridical.TaxPrivileges/StructuralConnectionToGermany/AssetLock/GermanCorporation, 2
 Creditors Juridical.TaxPrivileges/StructuralConnectionToGermany/AssetLock/
 GermanCorporationKStG, 2 Creditors Juridical.TaxPrivileges/StructuralConnectionToGermany/
 AssetLock/LegalEntity, 2 Creditors Juridical.TaxPrivileges/StructuralConnectionToGermany/
 AssetLock/Other, 2 Creditors Juridical.TaxPrivileges/Management, 2 Creditors
 Juridical.TaxPrivileges/ConstitutionLoyalty

Value	Meaning
true	Yes - the condition applies.
false	No - the condition does not apply.

8.2. KapitalertragArt§

Used in: 4 Income.CapitalIncome

Value	Meaning
DIVIDENDEN	Dividends from listed shares
AUSSCH_KAPG	Distributions from non-listed company (e.g. GmbH)
GENUSSR_ML	Income from profit participation rights with participation in liquidation proceeds
GENUSSR_OL	Income from profit participation rights without participation in liquidation proceeds
WANDELANL	Income from convertible bonds
LEBENSVERS	Income from life insurance (section 20 [1] no 6 Income Tax Act)
EINN_STILLG	Income from a shareholding in a business as a silent partner
PART_DARL	Income from loans with an interest rate linked to the borrower's profit (partiarisches Darlehen)
GEWINNOBL	Income from participation bonds
GRENZKW	Income from a border power station on the Rhine
SONSTIGE	Other income

8.3. TransaktionArt§

Used in: 6 Transaction Data.TransactionDirection

Value	Meaning
ZUGANG	Inflow
ABGANG	Outflow

8.4. TransaktionGeschaeft§

Used in: 6 Transaction Data.TransactionType

Value	Meaning
P0	Purchase
S0	Sale
TL	Transfer due to securities lending
RL	Retransfer due to securities lending
TP	Transfer due to repurchase agreement
RP	Retransfer due to repurchase agreement

8.5. CountryISOAlpha2§

Used in: 5 Investment Chain.Country, 1 Creditors Natural.generalData/Country, 2 Creditors Juridical.generalData/Country, 2 Creditors Juridical.CreditorJur/General_Data/IncorporationCountry

Value	Meaning
AD	Andorra
AE	United Arab Emirates (the)
AF	Afghanistan
AG	Antigua and Barbuda
AI	Anguilla
AL	Albania
AM	Armenia
AO	Angola
AQ	Antarctica
AR	Argentina
AS	American Samoa
AT	Austria
AU	Australia
AW	Aruba
AX	Åland Islands
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BE	Belgium
BF	Burkina Faso
BG	Bulgaria
BH	Bahrain
BI	Burundi
BJ	Benin
BL	Saint Barthélemy

Value	Meaning
BM	Bermuda
BN	Brunei Darussalam
BO	Bolivia (Plurinational State of)
BQ	Bonaire, Sint Eustatius and Saba
BR	Brazil
BS	Bahamas (the)
BT	Bhutan
BV	Bouvet Island
BW	Botswana
BY	Belarus
BZ	Belize
CA	Canada
CC	Cocos (Keeling) Islands (the)
CD	Congo (the Democratic Republic of the)
CF	Central African Republic (the)
CG	Congo (the)
CH	Switzerland
CI	Côte d'Ivoire
CK	Cook Islands (the)
CL	Chile
CM	Cameroon
CN	China
CO	Colombia
CP	Clipperton
CR	Costa Rica
CU	Cuba
CV	Cabo Verde
CW	Curaçao
CX	Christmas Island
CY	Cyprus
CZ	Czechia
DE	Germany
DJ	Djibouti
DK	Denmark
DM	Dominica
DO	Dominican Republic (the)
DZ	Algeria
EC	Ecuador
EE	Estonia
EG	Egypt
EH	Western Sahara

Value	Meaning
ER	Eritrea
ES	Spain
ET	Ethiopia
FI	Finland
FJ	Fiji
FK	Falkland Islands (the) [Malvinas]
FM	Micronesia (Federated States of)
FO	Faroe Islands (the)
FR	France
GA	Gabon
GB	United Kingdom of Great Britain and Northern Ireland (the)
GD	Grenada
GE	Georgia
GF	French Guiana
GG	Guernsey
GH	Ghana
GI	Gibraltar
GL	Greenland
GM	Gambia (the)
GN	Guinea
GP	Guadeloupe
GQ	Equatorial Guinea
GR	Greece
GS	South Georgia and the South Sandwich Islands
GT	Guatemala
GU	Guam
GW	Guinea-Bissau
GY	Guyana
HK	Hong Kong
HM	Heard Island and McDonald Islands
HN	Honduras
HR	Croatia
HT	Haiti
HU	Hungary
ID	Indonesia
IE	Ireland
IL	Israel
IM	Isle of Man
IN	India
IO	British Indian Ocean Territory (the)
IQ	Iraq

Value	Meaning
IR	Iran (Islamic Republic of)
IS	Iceland
IT	Italy
JE	Jersey
JM	Jamaica
JO	Jordan
JP	Japan
KE	Kenya
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati
KM	Comoros (the)
KN	Saint Kitts and Nevis
KP	Korea (the Democratic People's Republic of)
KR	Korea (the Republic of)
KW	Kuwait
KY	Cayman Islands (the)
KZ	Kazakhstan
LA	Lao People's Democratic Republic (the)
LB	Lebanon
LC	Saint Lucia
LI	Liechtenstein
LK	Sri Lanka
LR	Liberia
LS	Lesotho
LT	Lithuania
LU	Luxembourg
LV	Latvia
LY	Libya
MA	Morocco
MC	Monaco
MD	Moldova (the Republic of)
ME	Montenegro
MF	Saint Martin (French part)
MG	Madagascar
MH	Marshall Islands (the)
MK	North Macedonia
ML	Mali
MM	Myanmar
MN	Mongolia
MO	Macao

Value	Meaning
MP	Northern Mariana Islands (the)
MQ	Martinique
MR	Mauritania
MS	Montserrat
MT	Malta
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia
NC	New Caledonia
NE	Niger (the)
NF	Norfolk Island
NG	Nigeria
NI	Nicaragua
NL	Netherlands (Kingdom of the)
NO	Norway
NP	Nepal
NR	Nauru
NU	Niue
NZ	New Zealand
OM	Oman
PA	Panama
PE	Peru
PF	French Polynesia
PG	Papua New Guinea
PH	Philippines (the)
PK	Pakistan
PL	Poland
PM	Saint Pierre and Miquelon
PN	Pitcairn
PR	Puerto Rico
PS	Palestine, State of
PT	Portugal
PW	Palau
PY	Paraguay
QA	Qatar
RE	Réunion
RO	Romania

Value	Meaning
RS	Serbia
RU	Russian Federation (the)
RW	Rwanda
SA	Saudi Arabia
SB	Solomon Islands
SC	Seychelles
SD	Sudan (the)
SE	Sweden
SG	Singapore
SH	Saint Helena, Ascension and Tristan da Cunha
SI	Slovenia
SJ	Svalbard and Jan Mayen
SK	Slovakia
SL	Sierra Leone
SM	San Marino
SN	Senegal
SO	Somalia
SR	Suriname
SS	South Sudan
ST	Sao Tome and Principe
SV	El Salvador
SX	Sint Maarten (Dutch part)
SY	Syrian Arab Republic (the)
SZ	Eswatini
TC	Turks and Caicos Islands (the)
TD	Chad
TF	French Southern Territories (the)
TG	Togo
TH	Thailand
TJ	Tajikistan
TK	Tokelau
TL	Timor-Leste
TM	Turkmenistan
TN	Tunisia
TO	Tonga
TR	Türkiye
TT	Trinidad and Tobago
TV	Tuvalu
TW	Taiwan (Province of China)
TZ	Tanzania, the United Republic of
UA	Ukraine

Value	Meaning
UG	Uganda
UM	United States Minor Outlying Islands (the)
US	United States of America (the)
UY	Uruguay
UZ	Uzbekistan
VA	Holy See (the)
VC	Saint Vincent and the Grenadines
VE	Venezuela (Bolivarian Republic of)
VG	Virgin Islands (British)
VI	Virgin Islands (U.S.)
VN	Viet Nam
VU	Vanuatu
WF	Wallis and Futuna
WS	Samoa
XK	Kosovo
YE	Yemen
YT	Mayotte
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

8.6. Rechtsformen§

Used in: 2 Creditors Juridical.generalData/LegalForm

Value	Meaning
NATP	Natural person
KAPG	Corporation
SOJP	Other legal entity
INVF	Investment fund
PENF	Pension fund/retirement provision institution
GSTF	Non-profit institution/tax-exempt organisation
HHTR	Sovereign entity or comparable institution
PGES	Partnership

8.7. Anrede§

Used in: 1 Creditors Natural.CreditorNat/General_Data/FormOfAddress, 1 Creditors Natural.AuthorizedRep/NaturalPerson/General_Data/FormOfAddress, 1 Creditors Natural.LegalRep/NatPerson/FormOfAddress, 2 Creditors Juridical.AuthorizedRep/NaturalPerson/General_Data/FormOfAddress, 2 Creditors Juridical.LegalRep/NatPerson/FormOfAddress

Value	Meaning
FRAU	Ms
HERR	Mr
KEINE_ANREDE	No form of address/no indication

8.8. Steuerbehoerden§

Used in: 2 Creditors Juridical.CreditorJur/OptingUnderCorpTaxAct/TaxAuthority, 2 Creditors Juridical.InvTaxAct/StatusCertificateDetails/Issuer

Value	Meaning
FA	Tax office
BZST	Federal Central Tax Office

8.9. PersonChoice§

Used in: 1 Creditors Natural.AuthorizedRep/General_Data/LegalForm, 1 Creditors Natural.LegalRep/LegalForm, 2 Creditors Juridical.AuthorizedRep/General_Data/LegalForm, 2 Creditors Juridical.LegalRep/LegalForm

Value	Meaning
NatuerlichePerson	Natural person - fill in the Natural Person fields below.
NichtNatuerlichePerson	Non-natural person / organisation - fill in the Non-Natural Person fields below.

9. Version history§

Divizend has published and maintained this interface specification since 2023; the following table is the complete version history, carried forward from the specification's prior, hand-maintained form.

Version	Date	Summary of changes
1.0.0	2023-08-29	Initial release.
1.1.0	2023-09-25	Minor formatting improvements.
2.0.0	2024-01-30	Added three new "TaxTreatment" properties within "creditorsNatural" (only for Swiss beneficiaries). Added four new "Questions_for_50j" properties within "creditorsJuridical" (only for beneficiaries with a country/legal form combination from the section 50j country/legal-form matrix). Updated possible values for "CapitalIncome" within "income" according to BZSt updates (removed

Version	Date	Summary of changes
		HINTERLEGUNGSSCHEINE, added GRENZKRAFTWERK_RHEIN, GENUSSRECHTE_MIT_LIQUIDATIONSERLOES and GENUSSRECHTE_OHNE_LIQUIDATIONSERLOES). Corrected "Business_Establishment/Business_Establishment_DE" within "income" to now be required (technically only needed for juridical entities). Fixed typo in column name "Economic_Ownership/Ownership_and_Right_To_Use" within "income". Removed section "Divizend's approach to bulk processing" because it is deprecated and will be moved to a new bulk processing manual. Updated section "Input file structure" according to recent developments.
2.1.0	2024-02-10	Added instructions on how to use the bulk processing within the Divizend platform (new section 7). Fixed heading of section 5.2 to be "Required files".
3.0.0	2024-05-22	MAJOR changes (action required): Use version 3 in the "meta" sheet. Make sure to use the updated templates. (The original entry also noted: "Find updated templates with demo data here" — a link, no longer live in this restructured document.) Removed the field "CreditorNat/General_Data/Nationality" from the "creditorsNatural" sheet and this documentation, because it is not needed by the BOP anymore. MAJOR changes (incompatibilities with version 2): Added a section on character set limitations. Added BOP-defined length restrictions to most fields with type "String". Marked "generalData/LegalForm" in "creditorsJuridical" as required. Marked "Bank/Account/BIC" and "Bank/Account/IBAN" in both sheets "creditorsNatural" and "creditorsJuridical" as

Version	Date	Summary of changes
		required. Marked the fields relating to a beneficiary's TIN as required, i.e. "CreditorNat/General_Data/IDNumber_CountryOfResidence" (in "creditorsNatural") and "CreditorJur/General_Data/IDNumber_CountryOfResidence" (in "creditorsJuridical"). MINOR changes: Added a section on semantic versioning. Added a section on terminology and roles, explaining the terms "Creditor", "Authorized representative" and "Authorized recipient". Added note that XLSX must be provided, not CSV. Added a link to demo data. Added a section on data types, explaining the types "String", "Number" and "Boolean". Added a section on tax certificates, explaining the format and legal basis for tax certificates. PATCH changes: Various formatting improvements.
3.1.0	2024-07-01	MINOR changes: Marked "CreditorNat/German_TaxOffice/Inquiry_TaxReturn" in "creditorsNatural" as required. Marked "CreditorJur/German_TaxOffice/Inquiry_TaxReturn" in "creditorsJuridical" as required. Marked "AuthorizedRep/General_Data/LegalForm" in "creditorsNatural" and "creditorsJuridical" as required. Marked "Economic_Ownership/Ownership_and_Right_To_Use" in "income" as required. Added a section on required, optional and semi-required fields, including input data cluster constraint details. Made the "Required" column contents more precise.
3.2.0	2024-07-03	MINOR changes: Marked "TaxTreatment/Taxation_Treatment" in "creditorsJuridical" as required. Marked "Business_Establishment/Business_Establishment_DE" in "income" as required. Clarified "Required" column contents for

Version	Date	Summary of changes
		"InvTaxAct/ StatusCertificateDetails/..." fields in "creditorsJuridical". Clarified "Description" and "Required" column contents for "Depository_Receipts/..." fields in "income".
3.2.1	2024-08-07	PATCH changes: Fixed "Required" column contents for "CreditorNat/German_TaxOffice/ TaxNumber/State" and "CreditorNat/German_TaxOffice/ TaxNumber/Number" from "creditorsNatural".
4.0.0	2024-09-16	MAJOR changes (incompatibilities with version 3): Use version 4 in the "meta" sheet. Make sure to use the updated templates. Moved to the new DIP (Digital inbox) implementation of electronic submission. Changed submission flow so that transferring the claims directly submits them to the BZSt instead of waiting for Divizend employees to validate the submission. Added three new worksheets that need to be present in the "data.xlsx" file: certificatesOfResidence, investmentChain and transactionData. Added, removed and updated multiple fields concerning the creditorsNatural, creditorsJuridical and income worksheets. Changed the claim grouping to no longer separate claims containing depository receipts but rather split claims by certificate of residence validity. Introduced new documents to upload. MINOR changes: Removed section "Robotic Process Automation" and renamed section "Divizend's RPA interface for BOP's KaFE form submissions" to "Divizend's DIP implementation". Updated the limitations concerning file sizing.
4.0.1	2025-01-17	PATCH changes: Added a note about section 11 InvStG to the

Version	Date	Summary of changes
		introduction. Fixed typos in the requirement conditions for fields "CreditorNat/German_TaxOffice/TaxNumber" and "CreditorJur/German_TaxOffice/TaxNumber" (both corrected to "/German_TaxOffice"), and "CreditorJur/OptingUnderCorpTaxAct/TaxAuthority" and "CreditorJur/OptingUnderCorpTaxAct/FileName" (both corrected to "/OptionKStG"). Minor formatting fixes.
4.1.0	2025-02-07	MINOR changes: Added a new legal basis for reclaim applications, "LegalBasis/Par32Abs6KStG", with the associated new data requirements. Added a requirement for Italian residents to specify if they are German citizens in "CreditorNat/General_Data/NationalityIsDE" — if so, these creditors must provide information about their tax liability in Germany. Renamed the "TaxTreatment/SwitzerlandQuestions/LiabilityEnded" field to "CreditorNat/German_TaxOffice/LiabilityEnded" as the requirement to include it has changed. Restructured the information on holding periods for substantial holdings to accommodate the DTA requirements from Japan and Australia. The tax certificate serial number in "DocumentProof/TaxCertificateNumber" is now required for dividends after 2026-12-31 instead of 2024-12-31. Applicants from Singapore wishing to submit applications for inflows that happened before 2021-12-31 no longer have to provide section 50j EStG data. PATCH changes: Removed the "Other possibly requested documents" note in section 5.8 as it was no longer relevant. Added

Version	Date	Summary of changes
		unrequired address fields that were previously missing.
4.2.0	2025-10-08	MINOR changes: Fixed spelling mistakes in field "TaxPrivileges/StructuralConnectionToGermany/TaxPrivilegedPurposesDE". Fixed spelling mistakes for "AuthorizedRep" (previously "AuthroizedRep") and "District" (previously "Distrcit"). Changed the condition for the "ISIN" field. Changed the conditions for providing a confirmation of tax payment. Replaced prose attachment-requirement sections with a table. Changed legal representative "LegalRep/NatPerson/Name" to "LegalRep/NatPerson/LastName" to match the template content.
4.3.0	2026-03-23	MINOR changes: Added "UnlimitedForeignCorporateTaxLiability" and "CreditAmount" to the income sheet. Changed the conditions for including "TaxExemption". Added fields "CreditorNat/General_Data/TinAvailable" and "CreditorJur/General_Data/TinAvailable" and changed the conditions for including "CreditorNat/General_Data/IDNumber_CountryOfResidence" and "CreditorJur/General_Data/IDNumber_CountryOfResidence". Added a "Proof of tax credit" document attachment. Upgraded to KaFE schema version 1.4.0.
4.3.1	2026-06	Changed various field lengths to match the required values from the German Tax Authorities. Corrected the format of "TaxTreatment/W-IdNr".
4.3.2	2026-08-25	MINOR changes: Restructured into the OpenFASTER family's schema-driven documentation format — this document is now generated directly from BZSt's own published KaFE v1.4.0 XSD family rather than hand-

Version	Date	Summary of changes
		maintained prose. Added a provisional Response document covering the KAFE-VA decision-notice schema, not previously documented at all. Added a full status/error code reference (previously undocumented). Fixed: the section 11 InvStG self-contradiction (previous versions documented "AntragPar11InvStG" as if section 11 InvStG claims were submittable via this interface, contradicting this document's own statement that they are not); the Par32Abs6KStG requiredness-column format inconsistency (a free-text conditional value where every other entry used a fixed Required/Optional/Conditional vocabulary); ambiguity in TransaktionsId sequencing scope (now stated explicitly: sequential and non-gapped per depot, not globally).