

MiKaDiv Third-Party Disclosure — Request

MiKaDiv Third-Party Disclosure 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 MiKaDiv disclosures. The MiKaDiv Third-Party Disclosure Request format is a module of the [OpenFASTER](#) family: a self-documenting data model (with an accompanying Excel template) that mirrors the German MiKaDiv (§45b EStG) capital-income disclosure request schema. See [the Response document](#) for what a submission receives back.

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1. Downloads§

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

2. The MiKaDiv Third-Party Disclosure Request module§

The MiKaDiv (§45b EStG) **third-party disclosure request** format defines the data required to describe a capital-income event, the securities involved, every party in the chain, and the receipts and deliveries that support a first-in-first-out (FIFO) determination. 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) produced by the VIB (Verband Internationaler Banken e.V.), the association representing internationally active banks in Germany. The VIB is developing this schema to standardize the electronic exchange of MiKaDiv third-party disclosure data between banks and towards the German paying agent.

OpenFASTER treats the VIB 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 VIB schema evolves, regenerating from the updated XSD keeps this specification and the template in lock-step with the VIB source.

2.2. Data model§

A disclosure is decomposed into several logical groups (rendered as separate sheets in the Excel template). Every group carries the RequestId so that the groups can be recombined into one record.

Group	Rows per RequestId	Purpose
Requests Master	1	Request-level metadata; account owner scalars.
Security Related Information	0..1	The capital-income event, security identification, tax breakdown, and depositary-receipt block.
Tax Voucher Individuals / Legal Persons	up to 2 receivers total	The recipients of the tax voucher.
Third Party Individuals / Legal Persons	up to 5 total	The fiduciary counterpart (trustee, pledgor, or grantor of usufruct) tied to the beneficial owner, when the account holder is not the beneficial owner themselves.
Custody Chain	up to 20	The ordered intermediary chain, closest-to-beneficiary first.
FIFO Trades	up to 1000 each way	Receipts and deliveries with FIFO already applied by the submitter.
Raw Transactions All	unbounded	

Group	Rows per RequestId	Purpose
		The unreduced ledger when the paying agent performs the FIFO calculation.

When the raw ledger is supplied, the German paying agent performs the FIFO determination; when the submitter applies FIFO itself, the reduced trades are supplied directly.

2.3. Linking models

The RequestId is the key on the *Requests Master* group and the first column of every other group, used to join a request's data across the groups. Per the VIB schema, a RequestId must stay unique even across subsequent files — not just within one submission — since later corrections and cancellations reference it by exact value.

Every submission through this Excel template is a New Report; the platform constructs Corrections and Cancellations directly from records already on file, without a further Excel round-trip (see [Lifecycle](#) below for how VIB's wire format expresses those two actions).

- **Community recipients.** A community tax-voucher receiver (up to 10 members) is captured by setting ReceiverGroupType = CommunityMember on the tax-voucher groups and giving all members of one community the same CommunityGroupId. A community counts as one receiver. (ReceiverGroupType and CommunityGroupId are OpenFASTER's own presentation-layer field names for this template, not present in the VIB XSD itself — they flatten a schema-level choice into two Excel columns.)

2.4. Lifecycle

Beyond a New Report, the VIB schema defines two further request types. Neither is constructed through this Excel template — the platform generates both directly from a report already on file — but both are documented here as part of the complete wire format:

- **Correction.** A full resubmission of the entire report, with IsCorrectionRequest set to true and PreviousRequestIdForCorrection set to the RequestId being corrected. Every group is repeated in full; there is no delta/patch format. An optional ReportSerialNumber gives an additional reference to an already-submitted report, once the German paying agent has assigned one.
- **Cancellation.** A minimal message carrying no report data at all — only a reference. PreviousRequestIdForCancellation (required) identifies the RequestId being cancelled; ReportSerialNumber (optional) is the same kind of additional paying-agent-issued reference as for corrections.

2.5. 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 a disclosure whose enum-typed field carries a value outside the enumerated set.

3. Data dictionary^s

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

3.1. Requests Master^s

Significance. The parent record. One row per disclosure, holding administrative and routing metadata, the directly-contracted securities account, the account type and the account relationship. Every other sheet links back to this one through `RequestId`.

Cardinality. Exactly 1 row per `RequestId` (this sheet defines the `RequestId`).

When to fill. Always - every disclosure starts here.

#	Field	Required-ness	Type / Allowed values	Description
1	<code>RequestId</code>	Required	Text (identifier used to link the sheets; any unique value)	Identifier for the request, defined by you. Used only as the key that links every sheet together, so any unique value (e.g. a running number) is fine.
2	<code>AccountNumber</code>	Required	Text (max 200)	Account number of the requesting custodian.
3	<code>ClientReference</code>	Optional	Text (max 200)	Custom reference data of the client.
4	<code>ClientContactpersonName</code>	Optional	Text (max 200)	Name of the responsible foreign bank contact person.
5	<code>ClientContactpersonPhone</code>	Optional	Text (max 35)	Telephone number of the responsible foreign bank contact person.
6	<code>ClientContactpersonEmail</code>	Optional	Text (max 200)	E-mail address of the responsible foreign bank contact person.
7	<code>RequestedService</code>	Conditional	Enum (RequestedService): <code>TaxReportAndCertificate</code> , <code>Reclaim</code> , <code>Relief</code>	Type of requested service.
8	<code>RequestedServiceReason</code>	Optional	Text (max 256)	Reason for the requested service, especially for correction or cancellation.
9	<code>RequestedAttestationType</code>	Optional	Enum (RequestedAttestationType): <code>BV</code> , <code>PV</code> , <code>SB</code>	Type of requested tax voucher.
10	<code>IsCorrectionRequest</code>	Optional	Enum (Boolean): <code>true</code> , <code>false</code>	A correction is to be performed for a report. The data record contains a reference to the preceding request.
11	<code>PreviousRequestIdForCorrection</code>	Optional	UUID (xxxxxxx-xxxx-xxxx-xxxx-xxxxxxxxxxx)	If the request is for correction of a previous request, then the <code>RequestId</code> of the previous request must be provided.
12	<code>ReportSerialNumber</code>	Optional	UUID (xxxxxxx-xxxx-xxxx-xxxx-xxxxxxxxxxx)	Serial number (UUID) of an already submitted report, if provided previously by the German Paying agent. Used as a (additional) reference for correction.
13	<code>TaxCertificatePrintedContactpersonName</code>	Optional	Text (max 200)	Name of the contact person for the customer, printed on the tax certificate or cover letter.
14	<code>TaxCertificatePrintedContactpersonPhone</code>	Optional	Text (max 35)	Telephone number of the contact person for the customer, printed on the tax certificate or cover letter.
15	<code>TaxCertificatePrintedContactpersonEmail</code>	Optional	Text (max 200)	E-mail address of the contact person for the customer, printed on the tax certificate or cover letter.
16	<code>TaxCertificateAlternativeRecipientName</code>	Optional	Text (max 200)	Name of the alternative mailing address recipient.
17	<code>TaxCertificateAlternativeRecipientAddress</code>	Optional	Text (max 256)	Address of the alternative mailing address recipient.

#	Field	Required-ness	Type / Allowed values	Description
18	TaxCertificateAlternativeRecipientEmail	Optional	Text (max 256)	E-mail address of the alternative mailing address recipient.
19	EventType	Optional	Text (max 20)	Event designations of the German paying agent according to ISO 20022.
20	FundId	Optional	Text (max 20)	Fund identifier (status certificate number).
21	SecuritiesAccountNumber	Conditional	Text (max 200)	Account number of the tax voucher person at the custodian to whom the tax voucher person is directly contracted.
22	AccountType	Conditional	Enum (AccountType): A, B, Ct, D, E, F, G	Account type.
23	AccountRelationship	Optional	Enum (AccountRelationship): Trust, Usufruct, Pledge	If the tax voucher person is not the beneficial owner (creditor), then the account relationship has to be specified.

3.2. Security Related Information§

Significance. The single capital-income event being disclosed: the security (ISIN, name, type), the corporate-action reference, payment details, the complete tax breakdown (gross/net, withholding tax, solidarity surcharge and the nominal quantities per holding category) and which receipts/deliveries mode is used. It also contains the depositary-receipt block (underlying German security, record date, issuance ratios, certificates held), which describes the depositary receipt (e.g. ADR/GDR) through which the income was received.

Cardinality. 0..1 row per RequestId.

When to fill. Required for every disclosure. Within this sheet, the depositary-receipt fields are required only when IsDepositaryReceipt = true.

#	Field	Required-ness	Type / Allowed values	Description
1	RequestId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match a RequestId in the '1 Requests Master' sheet.
2	IncomeIdentifier	Optional	Text (max 45)	Unique identifier for an income. Must be unique over subsequent files. For a subsequent request to the same income, the same identifier must be provided. To be defined by the customer institute.
3	CustodianIncomeIdentifier	Optional	Text (max 45)	Bookingnumber of the payment received from the custodian. Used to reference a specific booking, if there are multiple custody chains.
4	ISIN	Required	ISIN (ISO 6166, 12 chars: 2 letters + 10 alphanumeric)	International Securities Identification Number (ISIN) according to ISO 6166: 2 uppercase letters followed by 10 alphanumeric characters.
5	NameOfSecurity	Required	Text (max 256)	Designation of the category of security.
6	TypeOfSecurity	Optional	Enum (TypeOfSecurity): Equity, Bond, Depositary Receipt	Type of the security generating the capital income. Determines the category of the financial instrument held in the custodian account.
7	COAF	Required	Text (Corporate Action Event Reference, max 16)	Corporate Action Event Reference (COAF).
8	IsDepositaryReceipt	Required	Enum (Boolean): true, false	Did the beneficial owner receive the capital income via a depositary receipt on German equities (for example via an American Depositary Receipt (ADR))? Then the structure DepositaryReceipts has to be provided.
9	CorporateActionIdOfUnderlyingSecurity	Optional	Text (max 45)	Depositary receipt only: Corporate Action Identifier of the custodian for the underlying security.
10	ISINOfUnderlyingSecurity	Conditional	ISIN (ISO 6166, 12 chars: 2 letters + 10 alphanumeric)	International Securities Identification Number (ISIN) according to ISO 6166: 2 uppercase letters followed by 10 alphanumeric characters.
11	NameOfUnderlyingSecurity	Conditional	Text (max 256)	Name of the underlying German security.

#	Field	Required-ness	Type / Allowed values	Description
12	Recorddate	Conditional	Date (YYYY-MM-DD)	Record date of the underlying German share.
13	TotalNumberOfCertificatesIssued	Optional	Decimal (19 digits total, 4 decimals)	Total number of depositary certificates (DRs) issued on the date of the profit distribution resolution (date of annual general meeting of the German stock corporation) by the respective DR issuer.
14	TotalNumberOfUnderlyingShares	Optional	Decimal (19 digits total, 4 decimals)	Total number of underlying German ordinary shares deposited by the respective DR issuer at the German depositary bank on the date of the profit resolution distribution of the German stock corporation.
15	Ratio	Optional	Decimal (13 digits total, 2 decimals)	Ratio of the depositary certificate to the deposited securities. The ratio of depositary certificates stipulated in the issue conditions of the depositary certificate to the domestic securities stored by the German depositary.
16	NumberOfCertificatesHeld	Conditional	Decimal (19 digits total, 4 decimals)	Number of depositary certificates held by the creditor of the capital income (of the tax certificate) at the date of the profit distribution resolution.
17	Paydate	Required	Date (YYYY-MM-DD)	Date of Payment.
18	PayoutType	Required	Enum (PayoutType): Cash, Shares	Type of Payment.
19	CashAccountNumber	Required	Text (max 200)	Cash account number to which the income got credited at the custodian to whom the tax voucher person is directly contracted.
20	AccountNumberPayingAgentLevel	Optional	Text (max 200)	If known: Account number of the account at the level of the German paying agent in which the shares are held.
21	GrossAmount	Required	Decimal (16 digits total, 2 decimals)	Gross amount of the capital income generated (in Euro).
22	NetIncomePayment	Required	Decimal (16 digits total, 2 decimals)	Net income payment (in EURO).
23	WithholdingTaxAmount	Required	Decimal (16 digits total, 2 decimals)	German withholding tax amount in Euro.
24	SurchargesAmount	Required	Decimal (16 digits total, 2 decimals)	German solidarity surcharge amount in Euro.
25	WithholdingTaxRate	Required	Decimal (4 digits total, 2 decimals)	Tax rate applied to capital income (German withholding tax rate).
26	SurchargesRate	Required	Decimal (4 digits total, 2 decimals)	Tax rate of the solidarity surcharge applied (Solidarity surcharge rate) The current solidarity surcharge rate of 5.5% must be populated as 5.50.
27	Nominal	Required	Decimal (19 digits total, 4 decimals)	Quantity of securities on which the capital income is based (Number of shares / nominal value on which the income has been paid including Market Claims).
28	NominalMoreThan5DaysPriorExdate	Required	Decimal (19 digits total, 4 decimals)	Number of shares which have been received more than 5 days prior to the ex-date.
29	NominalWithin5DaysPriorExdate	Required	Decimal (19 digits total, 4 decimals)	Number of shares which have been received within 5 days prior to the ex-date.
30	NominalLinkedToFinancialArrangement	Required	Decimal (19 digits total, 4 decimals)	Number of German shares value which were linked to Financial Arrangements (particularly hedging instruments like options, futures etc. but also borrowed securities or securities purchased under a Repo). Financial arrangements in the meaning of Section 45b (3) of the German Income Tax Act and as defined in margin number 80 of the guidance notes of the German Ministry of Finance from April 22, 2025. According to marginal 5 of the guidance notes from the German Ministry of Finance, German shares were linked to Financial Arrangements if the Financial Arrangements were not yet settled, expired or otherwise completed on the day after the annual general meeting of the German stock corporation which distributed the dividend.
31	NominalNotLinkedToFinancialArrangement	Required	Decimal (19 digits total, 4 decimals)	Number of German shares which were not linked to a Financial Arrangement.
32	NominalLinkedToSecLending	Required	Decimal (19 digits total, 4 decimals)	Number of German shares which are linked to a securities lending transaction that had not yet been completed on the day after the annual general meeting (AGM date).
33	NominalLinkedToRepo	Required	Decimal (19 digits total, 4 decimals)	Number of German shares which are linked to a repo transaction that had not yet been completed on the day after the annual general meeting (AGM date).
34	ReceiptsAndDeliveriesMode	Required	Enum (ReceiptsAndDeliveriesMode): FiFo, All	Whether receipts/deliveries are declared with FiFo calculation (use the '8 FIFO Trades' sheet) or without (use the '9 Raw Transactions All' sheet).
35		Conditional		

#	Field	Required-ness	Type / Allowed values	Description
	FifoReceiptsMoreThan1000Available		Enum (Boolean): true, false	Are more than 1.000 (one thousand) remaining reportable receipt transactions available?
36	FifoDeliveriesMoreThan1000Available	Conditional	Enum (Boolean): true, false	Are more than 1.000 (one thousand) reportable deliver transactions available?
37	OpeningBalance	Conditional	Decimal (19 digits total, 4 decimals)	Balance before 12 month.
38	OpeningBalanceDate	Conditional	DateTime (YYYY-MM-DDThh:mm:ss)	Date of the initial holdings evaluation.

3.3. Tax Voucher Individuals

Significance. Natural persons who receive the tax certificate (voucher) - either as beneficial owner (Creditor) or as account holder - with their name, registration address and tax identification. Community members are recorded here as well.

Cardinality. Tax-voucher receivers total up to 2 per RequestId, counted across this sheet and '4 Tax Voucher Legal Persons'. A community counts as ONE receiver and may span up to 10 member rows that share one CommunityGroupId.

When to fill. For Request records at least one tax-voucher receiver is required (here or on the legal-persons sheet). Add one row per natural-person receiver or community member.

#	Field	Required-ness	Type / Allowed values	Description
1	RequestId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match a RequestId in the '1 Requests Master' sheet.
2	Relationship	Required	Enum (TVRelationship): Creditor, AccountHolder	Indicate the role of the tax certificate receiver person.
3	ReceiverGroupType	Required	Enum (ReceiverGroup-Type): Single, Community Member	'Single' for a normal recipient; 'CommunityMember' when this row is one member of a community of up to 10 persons.
4	CommunityGroupId	Conditional	Text (max 45)	Identifier grouping up to 10 community members into one receiver. Required when ReceiverGroupType=CommunityMember.
5	PersonIdentifier	Optional	Text (max 45)	Unique identifier for a person. Must be unique over subsequent files. For a subsequent request to the same person, the same identifier must be provided. To be defined by the customer institute.
6	Title	Optional	Text (max 20)	The person's title if applicable.
7	NamePrefix	Optional	Text (max 20)	The person's name prefix if applicable.
8	FirstName	Required	Text (max 45)	The person's first name.
9	LastName	Required	Text (max 45)	The person's last name.
10	NameAffix	Optional	Text (max 20)	The person's name prefix if applicable.
11	DateOfBirth	Required	Date (YYYY-MM-DD; partial 0000 allowed)	Date of birth. Partially unknown dates are permitted: yyyy-mm-00 (unknown day), yyyy-00-00 (unknown month and day), 0000-00-00 (entirely unknown).
12	StreetOrPostalCode	Optional	Text (max 80)	The street name of the address.
13	HouseNumber	Optional	Integer (0 - 99999)	Possible range 0 - 99999. Specifying the house number "0" as a default, if no house number has been assigned, is not permissible. Specifying it as such is only permissible if the municipality has assigned the number "0".
14	HouseNumberAddition	Optional	Text (max 20)	Possible additions to the house number in the address: With a house number "5a", the "a" would be mentioned here, the "5" must be indicated in the house number field. With a house number "105-109", the "-109" would be mentioned here.
15	AddressAddition	Optional	Text (max 50)	Possible addition to foreign addresses.
16	Postcode	Optional	Text (max 5)	The postcode of the address. For German addresses only five digits are allowed.

#	Field	Required-ness	Type / Allowed values	Description
17	City	Required	Text (max 80)	The place name of the address.
18	Country	Optional	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	The country of the address in ISO 3166-1 alpha-2.
19	CountryOfTaxResidence	Required	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	Country of tax residency in ISO 3166-1 alpha-2.
20	PersonTaxCategory	Required	Enum (PersonTaxCategory): German, NonGerman	'German' or 'NonGerman'. Determines which tax-ID fields apply.
21	InvestmentMarketTaxId	Conditional	Numeric string (German IdNr, exactly 11 digits)	The German tax identification number (IdNr) of the tax voucher person. Only digits are permitted.
22	ForeignTaxId	Conditional	Text (max 35)	If no German tax id number has been assigned yet: Tax identification attribute awarded by the country of residence.

3.4. Tax Voucher Legal Persons§

Significance. Non-natural tax-certificate receivers (companies, funds, partnerships) with name, registration address and the detailed legal-person tax identification.

Cardinality. Counts towards the up-to-2 tax-voucher receivers per RequestId (shared with '3 Tax Voucher Individuals').

When to fill. For Request records, use when a tax-voucher receiver (or community member) is a legal person.

#	Field	Required-ness	Type / Allowed values	Description
1	RequestId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match a RequestId in the '1 Requests Master' sheet.
2	Relationship	Required	Enum (TVRelationship): Creditor, AccountHolder	Indicate the role of the tax certificate receiver person.
3	ReceiverGroupType	Required	Enum (ReceiverGroupType): Single, CommunityMember	'Single' for a normal recipient; 'CommunityMember' when this row is one member of a community of up to 10 persons.
4	CommunityGroupId	Conditional	Text (max 45)	Identifier grouping up to 10 community members into one receiver. Required when ReceiverGroupType=CommunityMember.
5	PersonIdentifier	Optional	Text (max 45)	Unique identifier for a person. Must be unique over subsequent files. For a subsequent request to the same person, the same identifier must be provided. To be defined by the customer institute.
6	Name	Required	Text (max 256)	The name of the non-natural person.
7	StreetOrPostalCode	Optional	Text (max 80)	The street name of the address.
8	HouseNumber	Optional	Integer (0 - 99999)	Possible range 0 - 99999. Specifying the house number "0" as a default, if no house number has been assigned, is not permissible. Specifying it as such is only permissible if the municipality has assigned the number "0".
9	HouseNumberAddition	Optional	Text (max 20)	Possible additions to the house number in the address: With a house number "5a", the "a" would be mentioned here, the "5" must be indicated in the house number field. With a house number "105-109", the "-109" would be mentioned here.
10	AddressAddition	Optional	Text (max 50)	Possible addition to foreign addresses.
11	Postcode	Optional	Text (max 5)	The postcode of the address. For German addresses only five digits are allowed.
12	City	Required	Text (max 80)	The place name of the address.
13	Country	Optional	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	The country of the address in ISO 3166-1 alpha-2.
14	CountryOfTaxResidence	Required	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	Country of tax residency in ISO 3166-1 alpha-2.

#	Field	Required-ness	Type / Allowed values	Description
15	PersonTaxCategory	Required	Enum (PersonTaxCategory): German, NonGerman	'German' or 'NonGerman'. Determines which tax-ID fields apply.
16	InvestmentMarketBusinessId	Conditional	Numeric string (German Wirtschafts-IdNr, 13 digits)	German business identification number. The business identification number of the non-natural person without a hyphen before the differentiating element.
17	InvestmentMarketTaxNumber	Conditional	Numeric string (German Steuernummer, 13 digits)	If a German business identification number hasn't been assigned yet: The German tax number of the non-natural person.
18	LEI	Conditional	LEI (ISO 17442, 20 alphanumeric)	If neither a German business tax id number in the meaning of section 139c German General Tax Code nor a German tax id number (usually the Corporate Income Tax id number) is available, the Legal Entity Identifier (LEI).
19	EUID	Conditional	Text (max 200)	If neither a German business tax id number in the meaning of section 139c German General Tax Code nor a German tax id number (usually the Corporate Income Tax id number) is available nor a Legal Entity Identifier (LEI) is available, the European unique identifier (EUID; as referred to in Article 16 of Directive (EU) 2017/1132 of the European Parliament and of the Council).
20	ForeignTaxId	Conditional	Text (max 35)	Tax identification number assigned to the tax voucher person by its country of tax residency.
21	LegalForm	Conditional	Text (max 60)	The foreign legal entity type must be specified as free text. Long and short form.
22	DateOfFoundation	Conditional	Date (YYYY-MM-DD)	Date when the entity was established / founded / incorporated / launched.

3.5. Third Party Individuals§

Significance. Natural persons who are the account holder but not the beneficial owner (third parties), stating in what capacity they hold for the beneficial owner (trustee, pledgor or grantor of usufruct).

Cardinality. Third-party persons total up to 5 per RequestId, counted across this sheet and '6 Third Party Legal Persons'.

When to fill. Only when the account holder is not the beneficial owner AND the beneficial owner is disclosed. Otherwise leave empty.

#	Field	Required-ness	Type / Allowed values	Description
1	RequestId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match a RequestId in the '1 Requests Master' sheet.
2	Relationship	Required	Enum (TPRelationship): Trustee, Pledgor, Grantor of usufruct	If the account holder is not the beneficial owner, this category specifies, how the account holder represents the beneficial owner.
3	PersonIdentifier	Optional	Text (max 45)	Unique identifier for a person. Must be unique over subsequent files. For a subsequent request to the same person, the same identifier must be provided. To be defined by the customer institute.
4	Title	Optional	Text (max 20)	The person's title if applicable.
5	NamePrefix	Optional	Text (max 20)	The person's name prefix if applicable.
6	FirstName	Required	Text (max 45)	The person's first name.
7	LastName	Required	Text (max 45)	The person's last name.
8	NameAffix	Optional	Text (max 20)	The person's name prefix if applicable.
9	DateOfBirth	Required	Date (YYYY-MM-DD; partial 0000 allowed)	Date of birth. Partially unknown dates are permitted: yyyy-mm-00 (unknown day), yyyy-00-00 (unknown month and day), 0000-00-00 (entirely unknown).
10	StreetOrPostalCode	Optional	Text (max 80)	The street name of the address.
11	HouseNumber	Optional	Integer (0 - 99999)	Possible range 0 - 99999. Specifying the house number "0" as a default, if no house number has been assigned, is not permissible. Specifying it as such is only permissible if the municipality has assigned the number "0".

#	Field	Required-ness	Type / Allowed values	Description
12	HouseNumberAddition	Optional	Text (max 20)	Possible additions to the house number in the address: With a house number "5a", the "a" would be mentioned here, the "5" must be indicated in the house number field. With a house number "105-109", the "-109" would be mentioned here.
13	AddressAddition	Optional	Text (max 50)	Possible addition to foreign addresses.
14	Postcode	Optional	Text (max 5)	The postcode of the address. For German addresses only five digits are allowed.
15	City	Required	Text (max 80)	The place name of the address.
16	Country	Optional	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	The country of the address in ISO 3166-1 alpha-2.
17	CountryOfTaxResidence	Required	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	Country of tax residency in ISO 3166-1 alpha-2.
18	PersonTaxCategory	Required	Enum (PersonTaxCategory): German, NonGerman	'German' or 'NonGerman'. Determines which tax-ID fields apply.
19	InvestmentMarketTaxId	Conditional	Numeric string (German IdNr, exactly 11 digits)	The German tax identification number (IdNr) of the tax voucher person. Only digits are permitted.
20	ForeignTaxId	Conditional	Text (max 35)	If no German tax id number has been assigned yet: Tax identification attribute awarded by the country of residence.

3.6. Third Party Legal Persons§

Significance. Non-natural third parties (account holders that are not the beneficial owner) with name, address and legal-person tax identification, including the special investment-funds tax number where relevant.

Cardinality. Counts towards the up-to-5 third-party persons per RequestId (shared with '5 Third Party Individuals').

When to fill. Same condition as '5 Third Party Individuals', when the third party is a legal person.

#	Field	Required-ness	Type / Allowed values	Description
1	RequestId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match a RequestId in the '1 Requests Master' sheet.
2	Relationship	Required	Enum (TPRelationship): Trustee, Pledgor, Grantor of usufruct	If the account holder is not the beneficial owner, this category specifies, how the account holder represents the beneficial owner.
3	PersonIdentifier	Optional	Text (max 45)	Unique identifier for a person. Must be unique over subsequent files. For a subsequent request to the same person, the same identifier must be provided. To be defined by the customer institute.
4	Name	Required	Text (max 256)	The name of the non-natural person.
5	StreetOrPostalCode	Optional	Text (max 80)	The street name of the address.
6	HouseNumber	Optional	Integer (0 - 99999)	Possible range 0 - 99999. Specifying the house number "0" as a default, if no house number has been assigned, is not permissible. Specifying it as such is only permissible if the municipality has assigned the number "0".
7	HouseNumberAddition	Optional	Text (max 20)	Possible additions to the house number in the address: With a house number "5a", the "a" would be mentioned here, the "5" must be indicated in the house number field. With a house number "105-109", the "-109" would be mentioned here.
8	AddressAddition	Optional	Text (max 50)	Possible addition to foreign addresses.
9	Postcode	Optional	Text (max 5)	The postcode of the address. For German addresses only five digits are allowed.
10	City	Required	Text (max 80)	The place name of the address.
11	Country	Optional		The country of the address in ISO 3166-1 alpha-2.

#	Field	Required-ness	Type / Allowed values	Description
			Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	
12	CountryOfTaxResidence	Required	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	Country of tax residency in ISO 3166-1 alpha-2.
13	PersonTaxCategory	Required	Enum (PersonTaxCategory): German, NonGerman	'German' or 'NonGerman'. Determines which tax-ID fields apply.
14	InvestmentMarketBusinessId	Conditional	Numeric string (German Wirtschafts-IdNr, 13 digits)	German business identification number. The business identification number of the non-natural person without a hyphen before the differentiating element.
15	InvestmentMarketTaxNumber	Conditional	Numeric string (German Steuernummer, 13 digits)	If a German business identification number hasn't been assigned yet: The German tax number of the non-natural person.
16	InvestmentMarketSpecialFundsTaxNumber	Conditional	Numeric string (German Steuernummer, 13 digits)	This specific German tax number gets assigned by the German Federal Central Tax Authority (Bundeszentralamt für Steuern) to non-German Special-Investment Funds in the meaning of Section 26 of the German Investment Tax Act (GITA) which opted to be treated as a tax transparent fund under Section 30 GITA. This is a conditional mandatory field. Please leave the field blank if you don't meet the above condition.
17	LEI	Conditional	LEI (ISO 17442, 20 alphanumeric)	If neither a German business tax id number in the meaning of section 139c German General Tax Code nor a German tax id number (usually the Corporate Income Tax id number) is available, the Legal Entity Identifier (LEI).
18	EUID	Conditional	Text (max 200)	If neither a German business tax id number in the meaning of section 139c German General Tax Code nor a German tax id number (usually the Corporate Income Tax id number) is available nor a Legal Entity Identifier (LEI) is available, the European unique identifier (EUID; as referred to in Article 16 of Directive (EU) 2017/1132 of the European Parliament and of the Council).
19	ForeignTaxId	Conditional	Text (max 35)	Tax identification number assigned to the tax voucher person by its country of tax residency.

3.7. Custody Chain§

Significance. The ordered chain of custodians / intermediaries between the beneficiary and the German paying agent. Each link carries its name, address, tax identification, BIC, account number, account type and the nominal held.

Cardinality. 0..20 rows per RequestId, ordered by NumberInChain (1 = the custodian closest to the beneficiary).

When to fill. Required for Request records; add one row per intermediary link in the custody chain.

#	Field	Required-ness	Type / Allowed values	Description
1	RequestId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match a RequestId in the '1 Requests Master' sheet.
2	NumberInChain	Required	Integer	Order in the custody chain. 1 is the custodian with the securities account for the beneficiary of person holding in favor of the beneficiary on its account.
3	NameOfIntermediary	Required	Text (max 256)	Name of the depository/(sub-)custodian.
4	StreetOrPostalCode	Optional	Text (max 80)	The street name of the address.
5	HouseNumber	Optional	Integer (0 - 99999)	Possible range 0 - 99999. Specifying the house number "0" as a default, if no house number has been assigned, is not permissible. Specifying it as such is only permissible if the municipality has assigned the number "0".
6	HouseNumberAddition	Optional	Text (max 20)	Possible additions to the house number in the address: With a house number "5a", the "a" would be mentioned here, the "5" must be indicated in the house number field. With a house number "105-109", the "-109" would be mentioned here.
7		Optional	Text (max 50)	Possible addition to foreign addresses.

#	Field	Required-ness	Type / Allowed values	Description
	AddressAddition			
8	Postcode	Optional	Text (max 5)	The postcode of the address. For German addresses only five digits are allowed.
9	City	Required	Text (max 80)	The place name of the address.
10	Country	Optional	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	The country of the address in ISO 3166-1 alpha-2.
11	AccountNumber	Required	Text (max 200)	Account number or securities account in which the securities are held by the customer of an intermediary (i.e. the beneficiary or the person holding the position of the beneficiary on its account or the preceding intermediary).
12	AccountType	Required	Enum (AccountType): A, B, Ct, D, E, F, G	Account type.
13	NominalInAccount	Required	Decimal (19 digits total, 4 decimals)	Number of shares / nominal value held in the account of the respective account holder (i.e. the tax voucher person or of the third party holding the securities in the name of the tax voucher person or the preceding intermediary) (Number of shares held in the account).
14	BIC	Optional	BIC (ISO 9362, 8 or 11 alphanumeric)	BIC (Bank Identifier Code) is an 8 to 11-character code used to uniquely identify banks globally during international transactions, often called a SWIFT code. Structure: Comprised of 4 letters (bank code), 2 letters (country code), 2 letters/numbers (location code), and an optional 3-digit branch code (or 'XXX' for head office).
15	CountryOfTaxResidence	Required	Country code (ISO 3166-1 alpha-2, 2 uppercase letters)	Country of tax residency in ISO 3166-1 alpha-2.
16	PersonTaxCategory	Required	Enum (PersonTaxCategory): German, NonGerman	'German' or 'NonGerman'. Determines which tax-ID fields apply.
17	InvestmentMarketBusinessId	Conditional	Numeric string (German Wirtschafts-IdNr, 13 digits)	German business identification number. The business identification number of the non-natural person without a hyphen before the differentiating element.
18	InvestmentMarketTaxNumber	Conditional	Numeric string (German Steuernummer, 13 digits)	If a German business identification number hasn't been assigned yet: The German tax number of the non-natural person.
19	LEI	Conditional	LEI (ISO 17442, 20 alphanumeric)	If neither a German business tax id number in the meaning of section 139c German General Tax Code nor a German tax id number (usually the Corporate Income Tax id number) is available, the Legal Entity Identifier (LEI).
20	EUID	Conditional	Text (max 200)	If neither a German business tax id number in the meaning of section 139c German General Tax Code nor a German tax id number (usually the Corporate Income Tax id number) is available nor a Legal Entity Identifier (LEI) is available, the European unique identifier (EUID; as referred to in Article 16 of Directive (EU) 2017/1132 of the European Parliament and of the Council).
21	ForeignTaxId	Conditional	Text (max 35)	Tax identification number assigned to the tax voucher person by its country of tax residency.

3.8. FIFO Trades§

Significance. Receipts and deliveries within the relevant window, already reduced with FiFo (first-in-first-out) calculation by the submitter. Receipts and deliveries share this sheet and are distinguished by the Direction column.

Cardinality. Up to 1000 Receipt rows and up to 1000 Delivery rows per RequestId.

When to fill. Only when ReceiptsAndDeliveriesMode = FiFo. Leave empty when the mode = All.

#	Field	Required-ness	Type / Allowed values	Description
1	RequestId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match a RequestId in the '1 Requests Master' sheet.
2	Direction	Required	Enum (FifoDirection): Receipt, Delivery	'Receipt' (purchase / delivery-in / loan / repo) or 'Delivery' (sale / delivery-out / loan / repo). Up to 1000 rows each per request.
3	Nominal	Required		

#	Field	Required-ness	Type / Allowed values	Description
			Decimal (19 digits total, 4 decimals)	Number of shares / nominal value on which the transaction is based (= per receipt trade with acquisition date < 1 year prior to the day of the annual shareholders' meeting (day of the dividend distribution resolution).
4	TradeDate	Required	Date (YYYY-MM-DD)	Trade Date.
5	TransactionType	Required	Enum (FifoTransaction-Type): P0, S0, DT, TL, TP, RL, RP	Category of securities trading transacted.
6	ContractualSettlementDate	Required	Date (YYYY-MM-DD)	Agreed settlement date (Contractual settlement date).
7	ActualSettlementDate	Required	Date (YYYY-MM-DD)	Actual settlement date.
8	TransactionReference	Optional	Text (max 45)	Transaction reference beneficial owner/customer .
9	TransactionReferencePayingAgent	Optional	Text (max 45)	Transaction reference German Paying Agent.

3.9. Raw Transactions All§

Significance. The full, unreduced ledger of receipts and deliveries (no FiFo applied); the German paying agent performs the FiFo calculation. The opening balance is captured on the Security Related Information sheet; every movement is one row here.

Cardinality. Unbounded rows per RequestId.

When to fill. Only when ReceiptsAndDeliveriesMode = All. Leave empty when the mode = FiFo.

#	Field	Required-ness	Type / Allowed values	Description
1	RequestId	Required	Text (identifier used to link the sheets; any unique value)	Foreign key. Must match a RequestId in the '1 Requests Master' sheet.
2	Nominal	Required	Decimal (19 digits total, 4 decimals)	Number of shares / nominal value on which the transaction is based (= per deliver trade, if the trade date is within 47 calendar days after the date of the annual shareholders' meeting (AGM date; day of the dividend distribution resolution).
3	TradeDate	Required	Date (YYYY-MM-DD)	Trade Date.
4	IntraDaySequence	Required	Integer	Sortable number, for the case that more than one transaction per trade date is delivered.
5	TransactionType	Required	Enum (RawTransaction-Type): Buy, Sell, Transfer, SlbOpen, SlbClose, RepoOpen, RepoClose, Dividend, Interest, Other	Category of securities trading transacted.
6	ContractualSettlementDate	Required	Date (YYYY-MM-DD)	Agreed settlement date (Contractual settlement date).
7	ActualSettlementDate	Required	Date (YYYY-MM-DD)	Actual settlement date.
8	COAF	Conditional	Text (Corporate Action Event Reference, max 16)	Corporate action event reference (COAF). Must be provided, if dividend or interest transaction type.
9	TransactionReference	Optional	Text (max 45)	Transaction reference beneficial owner/customer .
10	TransactionReferencePayingAgent	Optional	Text (max 45)	Transaction reference German Paying Agent.

4. Enumerations§

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

4.1. Boolean§

Used in: 1 Requests Master.IsCorrectionRequest, 2 Security Related Information.IsDepositoryReceipt, 2 Security Related Information.FifoReceiptsMoreThan1000Available, 2 Security Related Information.FifoDeliveriesMoreThan1000Available

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

4.2. RequestedService§

Used in: 1 Requests Master.RequestedService

Value	Meaning
TaxReportAndCertificate	The custodian is to perform a reporting of type 11. For domestic taxpayers, a tax certificate shall be issued.
Reclaim	The custodian should create or forward the application for reclaim of withholding tax. Additional information for the application needs to be delivered.
Relief	The custodian provided relief at source and additional information gets provided via the request.

4.3. RequestedAttestationType§

Used in: 1 Requests Master.RequestedAttestationType

Value	Meaning
BV	BV for template III.
PV	PV for template I.
SB	SB for collective tax voucher.

4.4. AccountType§

Used in: 1 Requests Master.AccountType, 7 Custody Chain.AccountType

Value	Meaning
A	A - Own Account
B	B - Third-party general account
Ct	C - Third-party individual account
D	D - Detail register account of a third-party general account
E	E - Third-party global account other than B
F	F - Individual account of a securities holder other than D or C
G	G - Other type of account

4.5. AccountRelationship§

Used in: 1 Requests Master.AccountRelationship

Value	Meaning
Trust	Fiduciary account
Usufruct	Securities account held in usufruct
Pledge	Pledged securities account

4.6. TypeOfSecurity§

Used in: 2 Security Related Information.TypeOfSecurity

Value	Meaning
Equity	Equity security (share). Represents ownership in a corporation and entitles the holder to dividends and voting rights. Capital income typically arises from dividend distributions.
Bond	Debt security (bond). Represents a creditor relationship with the issuer and entitles the holder to interest payments. Capital income typically arises from interest distributions.
DepositoryReceipt	Depository receipt (e.g. ADR, GDR). A certificate issued by a depository bank representing shares of a foreign company held in custody. Capital income arises from the underlying dividend distributions of the foreign security.

4.7. PayoutType§

Used in: 2 Security Related Information.PayoutType

Value	Meaning
Cash	Payment in Cash.
Shares	Payment in Shares (stock dividend).

4.8. ReceiptsAndDeliveriesMode§

Used in: 2 Security Related Information.ReceiptsAndDeliveriesMode

Value	Meaning
FiFo	Receipts and deliveries are declared WITH FiFo calculation already applied by the submitter - fill the FIFO Trades sheet.
All	Receipts and deliveries are declared WITHOUT FiFo (the German paying agent applies FiFo) - fill the Raw Transactions All sheet.

4.9. TVRelationship§

Used in: 3 Tax Voucher Individuals.Relationship, 4 Tax Voucher Legal Persons.Relationship

Value	Meaning
Creditor	Creditor (beneficial owner).
AccountHolder	Account holder (not the beneficial owner).

4.10. TPRelationship§

Used in: 5 Third Party Individuals.Relationship, 6 Third Party Legal Persons.Relationship

Value	Meaning
Trustee	Trustee.
Pledgor	Pledgor.
Grantor of usufruct	Grantor of usufruct.

4.11. ReceiverGroupType§

Used in: 3 Tax Voucher Individuals.ReceiverGroupType, 4 Tax Voucher Legal Persons.ReceiverGroupType

Value	Meaning
Single	A single tax-certificate receiver (one individual or one legal person).
CommunityMember	One member of a community of up to 10 persons; all members share the same CommunityGroupId and together form one receiver.

4.12. PersonTaxCategory§

Used in: 3 Tax Voucher Individuals.PersonTaxCategory, 4 Tax Voucher Legal Persons.PersonTaxCategory, 5 Third Party Individuals.PersonTaxCategory, 6 Third Party Legal Persons.PersonTaxCategory, 7 Custody Chain.PersonTaxCategory

Value	Meaning
German	German-identified person: provide German identifiers (IdNr / Wirtschafts-IdNr / Steuernummer).
NonGerman	Non-German person: provide foreign identifiers (ForeignTaxId, LEI, EUID, or legal form + date of foundation, as applicable).

4.13. FifoDirection§

Used in: 8 FIFO Trades.Direction

Value	Meaning
Receipt	Receipt trade: purchases, book-entry transfers in (delivery in), securities lending, and repo transactions.
Delivery	Delivery trade: sales, book-entry transfers out (delivery out), securities lending, and repo transactions.

4.14. FifoTransactionType§

Used in: 8 FIFO Trades.TransactionType

Value	Meaning
P0	Acquisition of securities.
S0	Sale of securities.
DT	Book-entry transfer (delivery in).
TL	Transfer based on a securities loan.
TP	Transfer based on a repo transaction.
RL	Retransfer based on a securities loan.

Value	Meaning
RP	Retransfer based on a repo transaction.

4.15. RawTransactionType§

Used in: 9 Raw Transactions All.TransactionType

Value	Meaning
Buy	Buy of securities.
Sell	Sell of securities.
Transfer	Book-entry transfer.
SlbOpen	Transfer based on a securities loan.
SlbClose	Retransfer based on a securities loan.
RepoOpen	Transfer based on a repo transaction.
RepoClose	Retransfer based on a repo transaction.
Dividend	Dividend distribution.
Interest	Interest payment.
Other	Other.

5. Version history§

This module was built fresh for OpenFASTER, with no prior legacy document to carry a history forward from; the following table is its complete version history to date.

Version	Date	Summary of changes
1.0.0	2026-08-24	Initial release. Defines the MiKaDiv Third-Party Disclosure Request data model, linking model, and conformance requirements, together with the full data dictionary and enumerations generated from the VIB MiKaDiv XSD, and an accompanying self-documenting Excel template.