

Reform of the German Investment Tax Act (Investmentsteuergesetz) CSV Upload Formats

Format CSV file for tax breakdown (relief and tax refund data)

Attribute	Description	M/O	Format	Remark
Account master	Account master number (key field)	M	4-digits numeric	
Event Type	Event type number (key field)	M	3 digits numeric	110, 120, 126 - Part of MT56X Corporate Action reference (digits 1 – 3).
Payment Date	Event Payment Date (key field)	O	8 digits numeric	
KADI-L-NR	KADI processing number (key field)	O (before RD), M (after RD)	5 digits, numeric	Valid KADI processing number (announced via MT566 and KADI list). Mandatory for import processed after record date
ISIN	ISIN of event to be processed with account segregation (key field)	M	12 digits alphanumeric	Valid ISIN in WSS, "Lagerland" = 99
BID	Unique event identifier	O	13 digits, numeric	Valid event BID (WM data). Part of MT56X Corporate Action reference (digits 4 – 16). To be filled, if KADI-L-NR is not filled or if event type 110 payment date is not filled.
COAF	Official Corporate Action Event Reference	O	16 digits alphanumeric	For future use, currently not to be filled Valid COAF (WM data).
Fund- ISIN	ISIN of fund for position to be processed with different tax rate or tax exempt	M	12 digits alphanumeric	
Nominal	Nominal of holding to be processed with different tax rate or tax exempt	M	10,3 digits numeric	Part of holding or complete holding to be processed with withholding with rate of field tax rate
Tax rate	Tax rate nominal to be processed	M	2,3-digits-numeric	0* or 14,218
ID-Tax-R	For reverse instructions number of tax relief/refunds instruction to be reversed	O	'RLF'/'RLD' + 5-digits numeric;	Only to be filled, if the field "Reverse" is "R": Valid number of tax relief or refund instruction with account or funds ISIN.
Reverse	Flag to identify reverse instruction	O	1 digit alphabetic	R or blank

* Technically a tax exemption will be technically implemented, but CBF is not in the position to support this.

Format CSV file for end investors in special investment funds

Attribute	Description	M/O	Format	Remarks
Account	Account master number (key field)	M	4-digits numeric	
Event type	Event type number (key field)	M	3 digits numeric	110, 120, 126 - Part of MT56X Corporate Action reference (digits 1 – 3).
KADI-L-NR	KADI processing number (key field)	M	5 digits numeric	Valid KADI processing number (announced via MT566 and KADI list).
ISIN	ISIN of event to be processed with account segregation (key field)	M	12 digits alphanumeric	Valid ISIN in WSS, "Lagerland" = 99
Fund-ISIN	ISIN of specialized investment fund opting for transparency (key field)	M	12 digits alphanumeric	
Name of fund	Name of fund	M	Max. 35 digits alphanumeric	
Nominal end investor	Nominal of holding of end investor	M	10,3 digits numeric	
Tax rate	Tax rate nominal to be processed	M	2,3-digits numeric	0**, 14,218 or 25
Name of end investor	Name of end investor	M	Max. 35 digits alphanumeric	
Address1 of end investor	Address of end investor	M	Max. 35 digits alphanumeric	
Address2 of end investor	Address of end investor	M	Max. 35 digits alphanumeric	

* For each end investor an own complete record has to be sent.

** Technically a tax exemption will be implemented, but CBF is not in the position to support this.

Format change CSV file for tax vouchers

An additional field "Fund-ISIN" to import the ISIN of the fund is introduced in the CSV import file for the setup of tax vouchers for funds. The name and address of the fund is printed on the tax voucher as the beneficiary owner.

Enhanced import file for CSV upload for tax vouchers (new fields are marked bold):

Field	Description	M/O	Format	Remarks
ISIN	ISIN of event	M	12 digits alphanumeric	Valid ISIN in WSS
BID	For events with entitlement date before 01/01/2012: Valid BID, checked to WSS-data	0	13 digits numeric	Valid event BID (WM data). Part of MT56X Corporate Action reference (digits 4 – 16).
Payment date (Fälligkeitstag)	Payment date of event	0	8 digits numeric	
Account master	Account master number of customer	M	4 digits numeric	
Nominal	Nominal of tax voucher,	M	10,3 digits numeric	
Name	Name of depository owner / domestic depository bank	0	Max. 35 digits alphanumeric	Currently: Mandatory New: Optional To be filled, if the new field "Fund-ISIN" is not filled.
Address 1	Address of depository owner / domestic depository bank (1)	0	Max. 35 digits alphanumeric	
Address 2	Address of depository owner / domestic depository bank (2)	0	Max. 35 digits alphanumeric	
Address 3	Address of depository owner / domestic depository bank (3)	0	Max. 35 digits alphanumeric	
Address 4	Address of depository owner / domestic depository bank (4)	0	Max. 35 digits alphanumeric	
Address 5	Address of depository owner / domestic depository bank (5)	0	Max. 35 digits alphanumeric	
Name of 2nd foreign depository	Name of 2nd foreign depository for accumulative tax voucher	0	Max. 35 digits alphanumeric	Can only be filled, if the form of the tax voucher = SB
Address of 2nd foreign depository	Address of 2nd foreign depository for accumulative tax voucher	0	Max. 35 digits alphanumeric	Can only be filled, if the form of the tax voucher = SB
Date of request	Date the request was sent for accumulative tax voucher	0	8 digits numeric	If the form for the tax voucher = SB: Mandatory
Form of tax voucher	Form of tax voucher to be applied	M	2 digits alphabetic	Possible values: PV - private investor (Muster I) BV - company (Muster III) SB - Accumulative tax voucher (Sammelsteuerbescheinigung)
Event type	For events with entitlement date after 1 January 2012: Event type number (TA) of event	M	3 digits numeric	Part of MT56X Corporate Action reference (digits 1 – 3).
KADI-L-NR	For events with entitlement date after 01/01/2012: Valid KADI-Lauf-NR, checked to KADI-event-data	M	5 digits numeric	Valid KADI processing number (announced via MT566 and KADI list).

Fund ISIN	ISIN of fund who is depository owner	0	12 digits alphanumeric	To be filled, if the field NAME is not filled.
Name of fund	Name of fund	M	Max. 35 digits alphanumeric	To be filled, if the Fund-ISIN is filled.
Tax rate	Tax rate processed	0	2,3-digits numeric	Only to be filled, if the Fund-ISIN is filled. 0* or 14,218

* Technically a tax exemption will be implemented, but CBF is not in the position to support this.