



KPMG AEOI Updates & Tracking Service CRS Alert



Date:	20 December 2024	Alert Type:	Announcement
Country:	Germany	Regime:	CRS

Germany: Issued CRS Newsletter on the Further Extension of Non-Objection Decree and Transition to New BZSt Online Portal

On 11 December 2024, the Federal Central Tax Office of Germany (BZSt) released CRS Newsletter 03/2024. The CRS Newsletter contains the following updates:

- **Further extension of non-objection decree validity:** In reference to the "CRS Newsletter 01/2023 - 2a. Excluded accounts - collective trust accounts," [here](#), the BZSt has announced the further extension of the validity of the non-objection decree of 19 December 2022, concerning violations of reporting obligations under the FKAustG for lawyers' collective trust accounts, until 31 December 2025. Notably, it was initially extended until 31 December 2024 by the decree of 23 November 2023. This means that financial institutions may still consider such collective trust accounts as non-reportable, and no penalties will be applied for violations of reporting obligations related to these accounts until 31 December 2025.
- **Transition to the BZSt online portal:** In 2025, CRS data transmission will transition to the new BZSt online portal, the main online portal of the Federal Central Tax Office (found [here](#)). This transition will also bring in the new DIP mass data interface for CRS, replacing the previous ELMA interface (schema version 1.0). To align with the changes, users are encouraged to review the DIP interface communication manual (found [here](#)). Additional information about the changeover date and new transmission channels will be published in advance via newsletter and on the CRS procedure website, [here](#). The existing ELMA interface (schema version 1.0) and the BOP portal will likely remain

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operational until November 2025. Notably, there are no plans yet to transition to ELMA schema version 2.0.

— **Caution against using real data in the test environment:**

Furthermore, the BZSt advises users not to import real data into the test environment. The processing log will confirm if data delivery was successful. If not, the delivery must be canceled immediately. Notably, the BZSt reserves the right to delete all data imported via the test system, which usually happens at the end of the year. Consequently, users are advised to save all necessary test data in advance.

Reference: [CRS Newsletter 03/2024](#)

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

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