



KPMG AEOI Updates & Tracking Service CRS Alert



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Germany: Issued Updated Communication Manual Part 5

On 29 January 2025, the Federal Central Tax Office of Germany (BZSt) issued an updated version of the CRS Communication Manual Part 5 (v1.4) for notification of missing self-disclosures. In addition to non-substantive changes, Section 1 of the Manual was revised to align with the amendments in Section 13 Paragraph 2a and Section 16 Paragraph 2a of the Financial Accounts Information Exchange Act (FKAustG) by the Annual Tax Act 2024 (JStG 2024) on 6 December 2024. Starting with the addition of Section 13 Paragraph 2a *Sentence 5* and Section 16 Paragraph 2a *Sentence 5* to the FKAustG, the revision notes that reporting financial institutions (FIs) must notify the BZSt exclusively through an officially prescribed electronic form (found [here](#)) via a designated interface if it was impossible to obtain a “self-disclosure” within 90 calendar days of an account opening due to legal or factual reasons, or if confirming its plausibility was unreasonable. Notably, written notifications are no longer accepted and are deemed formally invalid.

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Reference: [Communication Manual Part 5](#) [PDF 723KB]

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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