



KPMG AEOI Updates & Tracking Service CRS Alert



Date:	18 April 2025	Alert Type:	Announcement
Country:	Germany	Regime:	CRS

Germany: Issued CRS Newsletter 02/2025

On 02 April 2025, the Federal Central Tax Office of Germany (BZSt) released CRS Newsletter 02/2025. The CRS Newsletter contains the following updates:

- **Preliminary Exchange List for 2025:** The BZSt published a provisional list of participating and reportable jurisdictions for the 2024 reporting year, [here](#).

The preliminary Exchange List includes all countries that have committed to the automatic exchange of information on financial accounts in tax matters internationally. It does not yet represent a basis for data transmission in 2025 and is only intended to serve as an aid for the preparation of data by financial institutions. All changes to the final 2024 state exchange list are highlighted in color.

- **Moving of the Manuals:** As part of the transition to the new BZStOnline.portal and the new mass data interface DIP, documents previously located in the "Manuals" section have been relocated to the "Electronic Data Transmission (BOP / ELMA)" section for improved clarity, [here](#).
- **Transition to the BZSt online.portal and introduction of the mass data interface DIP / data set description DIP:** Germany is transitioning the CRS data transmission process to the new BZSt online.portal and mass data interface DIP, replacing the existing ELMA interface (schema version 1.0). A new section "Electronic Data Transmission (BZSt online.portal / DIP)" has been added to the BZSt website. In the new section you will find all future information regarding the new interfaces. Financial institutions (FIs) are advised to

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familiarize themselves with the future data set description DIP for the new mass data Interface DIP, [here](#).

Please note, the existing ELMA interface (schema version 1.0) and the BOP portal are expected to remain operational until November 2025. Notably, there are no plans to transition to ELMA schema version 2.0.

— **Exempt Accounts under Section 19 Number 34 FKAustG:**

Per Section 8 (1) of the Financial Account Information Exchange Act (FKAustG), Reporting Financial Institutions (RFIs) are required to report specified information for each reportable account. However, exempted accounts under Section 19 Number 34 FKAustG are not considered financial accounts and are therefore not subject to reporting. These include accounts established in connection with court orders or judgments (see Section 19 Number 34 (e)(aa) FKAustG). For such accounts, obtaining a self-certification upon account opening pursuant to Sections 13 (2) and 16 (2) of the FKAustG, is not mandatory, and FIs are not required to submit a notification of a missing or implausible self-certification pursuant to Sections 13 (2a) Sentence 4 and Section 16 (2a) Sentence 4 of the FKAustG.

— **Guidelines for Data Set Transmission and Rejection Handling**

RFIs must ensure that data records are not reported multiple times unless there are amendments. Amendments to the existing data records should be submitted as correction reports. If an entire initial delivery is rejected, all included data records are considered invalid, and the errors identified in the associated processing log must be corrected and resubmitted as a new initial delivery to the BZSt. If only certain data records within an initial delivery are rejected, only the rejected data records must be corrected and submitted again as a new initial delivery to the BZSt. Submitting corrections, deletions, or cancellations in these cases are not allowed and will result in rejection. For the subsequent deliveries, it is essential to maintain the uniqueness of the MessageRefId and all DocRefIds, as detailed in KHB 4, Chapter 1.3.2 et seq.

Please take these guidelines into account, as unintentional filing of identical reports has occurred in the past.

Reference (German): [CRS Newsletter 02/2025](#)

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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