

KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



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| Country: | Germany | Regime: | FATCA/CRS |

Germany: Upcoming Activation of the New DIP Interface for CRS Reporting

On 23 September 2025, the Federal Central Tax Office of Germany (BZSt) issued CRS Newsletter 04/2025, announcing the upcoming activation of the new mass data interface (DIP) for the CRS process. This new interface is scheduled to go live in October 2025, replacing the existing ELMA interface (see here for a detailed KPMG Alert on the announcement of the DIP interface). To facilitate a seamless transition, the ELMA interface will continue to be available for CRS reporting through the end of November, after which it will be deactivated for this purpose. During the transition period from October to November, Reporting Financial Institutions (RFIs) will be able to use both DIP and ELMA interfaces in parallel for submitting CRS reports.

Alongside the launch of the new interface, the DIP customer test environment (KTST) will also be activated for the CRS process. RFIs are encouraged to leverage this opportunity to conduct early system testing to ensure readiness.

Additionally, RFIs are reminded to ensure that both they and their technical service providers familiarize themselves with the updated documentation aligned with the new process. This documentation, available on the BZSt website (found here), includes:

- Updated XML sample files for CRS reports via DIP
- Revised Communications Manual Part 4
- Advanced Communications Manual Glossary

The BZSt will announce the exact activation date of the DIP interface in October through a separate newsletter. Following the launch of DIP, the online forms for manual entry of individual

Germany Contacts:



Lisa Wenqian Xu Director wxu@kpmg.com



Xin Rieger Senior Manager xrieger@kpmg.com



Maria Suarez Gonzalez Manager msuarezgonzalez@kpmg.com

data and the upload function for CRS XML files via the BZSt online portal (found here) will be made available at a later stage. RFIs will be informed separately once these functionalities are officially released.

Reference (German): CRS Newsletter 04/2025

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.

Contact us



Laurie Hatten-Boyd Principal T: +1 206 213 4001 E: lhattenboyd@kpmg.com

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Kelli Wooten Principal T: +1 404 739 5888 E: kwooten@KPMG.com

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