



KPMG AEOI Updates & Tracking Service FATCA Alert



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Country:	Germany	Regime:	FATCA

Germany: Upcoming Deactivation of the ELAN System and Transition to New FATCA Reporting Systems

On 25 September 2025, the Federal Central Tax Office of Germany (BZSt) issued FATCA Newsletter 02/2025, announcing the deactivation dates of the existing ELAN system, which covers both the ELMA mass data interface and the BOP individual data interface. Furthermore, the newsletter provided the activation timelines for the new reporting systems, such as the DIP mass data interface and the BZSt online portal for single data submissions (see [here](#) for a detailed KPMG Alert on the announcement of the DIP interface and the BZSt online portal).

The ELMA interface will be deactivated for FATCA reporting on 25 November 2025, while the go-live period for the new DIP interface is scheduled for December 2025. With the deactivation of ELMA, the XML upload functionality will also be suspended, as it cannot operate alongside the new interface. This feature is planned for reintroduction at a later stage; however, a definitive go-live date has not yet been confirmed and will be announced in 2026.

Notably, during the transition period between the deactivation of ELMA and the activation of DIP, mass data transmission for FATCA will not be possible.

The newsletter also notes that the individual data interface BOP will remain active for reporting until March 2026. Thereafter, single data reporting will be available through the BZSt online portal.

Reporting Financial Institutions (RFIs) are encouraged to begin making the necessary technical and procedural adjustments to

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ensure a smooth transition. All relevant documents can be accessed on the official BZSt websites (see [here](#) and [here](#)).

Reference (German): [FATCA 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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