



KPMG AEOI Updates & Tracking Service FATCA Alert

Date:	27 November 2025	Alert Type:	Announcement
Country:	Germany	Regime:	FATCA

Germany: Additional Details on the Transition from ELAN to POSt

On 13 November 2025, the Federal Central Tax Office of Germany (BZSt) issued FATCA Newsletter 03/2025, providing additional information on the planned transition from the existing ELAN system, which includes both the ELMA mass data interface and the BOP individual data interface, to the new POSt system for FATCA reporting. This update follows the previous announcement regarding the transition timeline by the BZSt (see [here](#) for the detailed KPMG Alert on the deactivation of the ELAN system and activation of the new FATCA reporting systems).

The deactivation of the ELMA interface, including XML upload functionalities, scheduled for 25 November 2025, will affect only the input channel for FATCA submissions. Reporting Financial Institutions (RFIs) will continue to receive feedback, such as processing reports and U.S. acknowledgment receipts, through the existing ELMA feedback channel. Similarly, while the individual forms in the BOP interface will be retired in March 2026, feedback on submitted individual forms will remain accessible via the current BOP feedback channel. These feedback channels will remain operational until June 2026 to ensure RFIs receive all feedback related to prior submissions.

The newsletter reminds RFIs that during the transition period, between the deactivation of ELMA and the activation of DIP, expected in early December 2025, mass data transmissions for FATCA will not be possible. Although efforts are underway to minimize this downtime, the precise go-live date for the DIP cannot yet be confirmed due to technical reasons.

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Given the increased risk of errors during the transition, RFIs are advised to avoid submitting corrections or deletions. If such submissions cannot be deferred due to approaching deadlines, they may still be made via the BOP forms.

BZSt also notes that a customer test environment for FATCA mass data submissions via DIP will be introduced in the future, but not before the production interface goes live. The exact timeline for its launch will be announced later.

All published documents related to the transition are available on the official BZSt websites (see [here](#), [here](#), and [here](#)).

Reference (German): [FATCA Newsletter 03/2025](#)

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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