



KPMG AEOI Updates & Tracking Service FATCA Alert

Date:	21 January 2026	Alert Type:	Announcement
Country:	Germany	Regime:	FATCA

Germany: Activation of the New “DIP” Mass Data Interface for FATCA Reporting

On 29 December 2025, the German Federal Central Tax Office (BZSt) released FATCA Newsletter 05/2025, announcing the activation of the new “DIP” mass data interface for FATCA reporting. The production environment was activated on 8 December 2025, and the test environment went live on 9 December 2025.

The BZSt clarified that the individual FATCA data forms will continue to be available via the existing BOP (found [here](#)).

Additionally, the BZSt confirmed that the current feedback channels (ELMA/BOP) will remain available until June 2026 to ensure that Reporting Financial Institutions (RFIs) can continue to receive all feedback related to FATCA reports submitted through the legacy reporting systems (See [here](#) for the detailed KPMG Alert on Additional Details on the Transition from ELAN to POST).

RFIs that do not expect any further feedback from the U.S. or the BZSt regarding FATCA reports submitted via the old ELMA mass data interface are not required to keep this feedback channel active.

The BZSt also noted that the German document which describes the fields and the structure of the FATCA XML Schema (in German “*Datensatzbeschreibung*” found [here](#)) for the DIP mass data interface has been updated to reflect the change in the “*dip:dip version*” field, from version 2.1 to version 2.0. To avoid confusion with the version number of the DIP interface itself, the German description has been updated to “*DIP Schema Version*.”

For FATCA purposes, DIP interface version 2.1 must be used.

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Reference (German): [FATCA Newsletter 05/2025](#)

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