



KPMG AEOI Updates & Tracking Service CRS Alert



Date:	31 December 2025	Alert Type:	Announcement
Country:	Germany	Regime:	CRS

Germany: Issued CRS Newsletter 05/2025

On 2 December 2025, the Federal Central Tax Office of Germany (BZSt) released CRS Newsletter 05/2025. The CRS newsletter contains the following updates:

— Activation of the New DIP Mass Data Interface

The new DIP mass data interface for CRS reporting has been activated in both production and test environments. The previous ELMA interface for CRS reporting was deactivated on 25 November 2025.

When submitting CRS reports via the DIP, Reporting Financial Institutions (RFIs) must set the procedure name to “CRS” and use DIP Schema Version 2. All updated technical documentation aligned with the new process is available on the BZSt website, [here](#).

The BZSt notes that processing logs for test submissions made before activation may be missing or contain errors.

— Submissions via the BZSt Online Portal

Forms to submit single CRS reports via the BZSt Online Portal have been available since 9 December 2025. Concurrently, the forms from the previous portal version were retired.

The BZSt anticipates introducing a manual file-upload function in early 2026 within the new BZSt Online Portal.

— Further Extension of Non-Objection Decree for Pooled Trust Accounts

With reference to the “CRS Newsletter 01/2023 - 2a. Excluded accounts - collective trust accounts,” [here](#), the

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BZSt has announced a further extension of the non-objection decree of 19 December 2022 concerning violations of reporting obligations under the FKAustG for lawyers' collective trust accounts, now until 31 December 2026. Notably, this decree was previously extended until 31 December 2025 by the decree of 28 November 2024 (see [here](#) for the detailed KPMG Alert on the previous extension of the non-objection decree for pooled trust accounts).

RFIs may therefore continue to consider such collective trust accounts as non-reportable, and no penalties will be imposed for violations of reporting obligations related to these accounts until 31 December 2026.

— Introduction of CRS XML Schema Version 3.0

In line with the OECD's amendments to the CRS (CRS 2.0), Germany expects to adopt CRS XML Schema Version 3.0, effective 01 January 2027. The technical and functional changes under the new schema expand CRS reporting requirements to include specific electronic money products (SEMPs).

To support early preparation, the BZSt has published a draft CRS Data Set Description (Version 3.0), [here](#), outlining the anticipated amendments. The final version will be made available on the BZSt website, [here](#), once the DAC8 Implementation Act amending the FKAustG enters into force.

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

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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