



KPMG AEOI Updates & Tracking Service

FATCA Alert



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Country:	Germany	Regime:	FATCA

Germany: Issued FATCA Newsletter 02/2026

On 13 April 2026, the Federal Central Tax Office of Germany (BZSt) issued FATCA Newsletter 02/2026, providing the following updates:

— Activation of New FATCA Forms on the BZSt Online Portal:

The BZSt announced that the new FATCA forms have been activated on the BZStonline.portal, replacing the old forms previously available in the legacy BOP system.

The following two forms can be accessed via the “Forms” menu (found [here](#)) on the portal by entering “FATCA” in the search bar:

- “Report under the FATCA Agreement”, for submitting only new reports (DocTypeIndic = FATCA1).
- “Follow-up report for data relating to the FATCA Agreement (FATCA2, FATCA3 and FATCA4)”, for submitting all follow-up reports (DocTypeIndic = FATCA2, FATCA3, FATCA4).

To log in to the new BZSt online.portal, an ELSTER/BOP certificate or a BundID is required. The certificate previously used to log in to the legacy BOP system can continue to be used.

As part of the complete transition to the DIP mass data interface and the new BZSt online.portal, the “Electronic Data Transmission (BOP/ELMA)” section and the “Communication Manual Part 2 – FATCA” have been removed from the BZSt website.

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- The BZSt plans to publish a new *Communication Handbook Part 2* for the transmission of individual records at a later date.

— **Publication of New Supporting Materials Related to the DIP Mass Data Interface:**

As part of the transition to the DIP mass data interface, the BZSt has published several new supporting materials for Reporting Financial Institutions (RFIs), including:

- The “*Communication Manual Test Procedures – FATCA*” (found [here](#)), which provides guidance on the electronic submission of FATCA reports via the test environment of the DIP mass data interface.
- An updated FATCA XML Schema (found [here](#)), aligned with the requirements of the DIP mass data interface.
- Updated Frequently Asked Questions (FAQs) (found [here](#)), reflecting the transition to the DIP mass data interface.

— **Feedback on Submissions in the Customer Test Environment:**

The BZSt specifies that FATCA reports submitted via the test environment of the DIP mass data interface cannot be verified by the U.S. Internal Revenue Service (IRS). As FATCA reports submitted through the test environment are not transmitted to the United States, no corresponding notification can be generated, such as a U.S. receipt confirmation for reporting financial institutions (UEFI). This limitation also existed under the legacy ELMA mass data interface.

The DIP mass data interface introduces the following new features:

- If a submission is partially accepted, the user receives a processing log as a user message.
- If a submission is fully accepted, the user also receives a processing log as a user message.
- If a submission is completely rejected, the user receives the processing log as a protocol.

In all cases, the registered technical contact person is notified by email (to the email address on file) upon receipt of both the user message and the protocol.

The BZSt also recalls the publication of the new *Communication Manual Part 1 – FATCA* (found [here](#)) on 26 February 2026, which provides guidance on the electronic submission of FATCA reports via the new DIP mass data interface.

Furthermore, the BZSt announced that submissions for the 2025 reporting period will open on 1 May 2026. RFIs are advised to complete the submission of initial FATCA reports by 31 July 2026.

Reference (German): [FATCA Newsletter 02/2026](#)

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/CRS/CARF Insights page, [here](#).

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