



KPMG AEOI Updates & Tracking Service

FATCA Alert



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Country:	Germany	Regime:	FATCA

Germany: Issued FATCA Newsletter 03/2026

On 30 April 2026, the Federal Central Tax Office of Germany (BZSt) issued FATCA Newsletter 03/2026, outlining the following key updates:

— Reporting of the Foreign Tax Identification Number (FTIN) of the Account Holder's Country of Residence:

With Notice 2024-78 (found [here](#)), the Internal Revenue Service (IRS) has revised the requirements for Reporting Financial Institutions (RFIs) to qualify for temporary relief in respect of pre-existing accounts for which no U.S. Taxpayer Identification Number (TIN) is available. The BZSt has reminded RFIs that:

- Effective from the 2025 reporting period, in addition to using the relevant IRS-issued TIN codes (as outlined in Sections 5.5.6.3.3 and 5.5.6.3.4 of the *Communication Handbook Part 1 – FATCA*, [here](#)), RFIs must report the FTIN of the account holder's country of residence, or equivalent information, for account holders or controlling persons missing a U.S. TIN, provided that such information is available in the RFI's electronic records.
- RFIs are also required to report the dates of birth (DoBs) of account holders missing a U.S. TIN. (See [here](#) for a detailed KPMG alert on the extension of temporary relief under IRS Notice 2024-78.)

FATCA reports that are not affected by IRS Notice 2024-78 may be submitted from 1 May 2026, as previously announced in FATCA Newsletter 02/2026 (found [here](#)). For all other cases, the BZSt will issue a separate announcement specifying the date from which such FATCA reports may be submitted,

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following the promulgation of the Ninth Act Amending the Tax Advisory Act and Other Tax Regulations.

— **Anticipated Launch of XML Upload Functionality for FATCA Reports:**

The BZSt has announced that the launch of bulk data upload functionality (XML format) for FATCA reports on the BZSt online portal (found [here](#)) is anticipated for mid-July 2026. However, a precise date will be announced at a later stage.

An updated version of the *Communication Handbook Part 1 – FATCA*, which will include information on this new functionality, is expected to be published shortly. The BZSt has also indicated that a customer test environment for XML uploads is currently being planned.

In addition, the BZSt has informed RFIs in advance that reports submitted in XML format must be filed without the DIP header. Further information on this requirement is available in Chapter 7 of the *“DIP Standard Communication Manual”* (found [here](#)).

— **Error Scenarios in in Relation to the DIP Mass Data Interface:**

The BZSt further notes that, in certain circumstances, errors may occur when test submissions are made, resulting in FATCA feedback not being generated. The BZSt is currently working to resolve this issue. Until a complete solution is implemented, affected RFIs will be contacted separately by the FATCA department.

In the interim, RFIs should avoid the following error scenarios in their submissions:

- DIP bulk data submissions containing multiple consignment items and/or multiple FATCA reports (FATCA-OECD); and
- DIP bulk data submissions in which the “BirthDate” field has been completed in an incorrect format.

— **Transition to a New Customer Test Environment for the DIP Mass Data Interface:**

The DIP mass data interface team plans to transition to a new customer test environment from the beginning of June 2026.

Following this transition, RFIs will require only a single activation for both the production environment and the customer test environment of the DIP mass data interface. The system URLs will be updated accordingly and published in the relevant documents on the DIP homepage (found [here](#)).

No further adjustments will be required by RFIs in relation to their use of the DIP mass data interface.

Reference (German): [FATCA Newsletter 03/2026](#)

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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