KPMG AEOI Updates & Tracking Service FATCA Alert

Date:	15 July 2026	Alert Type:	Announcement
Country:	Germany	Regime:	FATCA

Germany: Issued FATCA Newsletter 05/2026

On 03 July 2026, the Federal Central Tax Office of Germany (BZSt) issued FATCA Newsletter 05/2026, outlining the following updates:

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

The BZSt has reminded Reporting Financial Institutions (RFIs) of the amended requirements introduced under IRS Notice 2024-78 (found here) to qualify for the temporary relief related to pre-existing accounts with a missing U.S. Taxpayer Identification Number (TIN), effective from the 2025 reporting period.

Specifically, in addition to reporting the relevant IRS-issued TIN codes, RFIs must also report the Foreign Tax Identification Number (FTIN) issued by the account holder's or controlling person's jurisdiction of tax residence, or a functional equivalent, where such information is available in the RFI's electronically searchable records. This requirement applies to all accounts, including accounts opened on or after 1 January 2014.

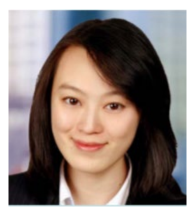
The BZSt further notes that, on 3 July 2026, the Ninth Act Amending Regulations in Tax Advisory Law and Tax Law entered into force, resulting in amendments to Section 117a(1) of the German Fiscal Code (AO) and Section 8(3) of the FATCA-USA Implementation Ordinance.

Additional information regarding the temporary relief measures for accounts with missing U.S. TINs is available in IRS Notice 2024-78 and Chapters 5.5.6.3 and 5.5.6.3.5 of the *Communication Manual Part 1 – FATCA* (found here).

— **Release Date of FATCA XML Upload Functionality:**

Germany Contacts:

Lisa Wenqian Xu
Director
wxu@kpmg.com



Xin Rieger
Senior Manager
xrieger@kpmg.com

Maria Suarez Gonzalez
Manager
msuarezgonzalez@kpmg.com

The BZSt has announced that the XML upload functionality for submitting FATCA reports via the BZSt online portal (found here) is scheduled to become available on 15 July 2026.

The BZSt has further confirmed that the *Communication Manual Part 1 – FATCA* has already been updated to include guidance on the use of this XML upload functionality.

Additional information is available in Section 7 of the *Communication Manual DIP Standard* (found here).

- **Temporary Issues with saving FATCA Forms in draft status:**

  The BZSt has acknowledged the current technical issues related to the temporary storage of FATCA forms submitted via the BZSt Online Portal. The responsible technical team is actively working on a solution.

- **Errors Affecting the Reporting of Duplicate TINs in FATCA Forms:**

  The BZSt has identified a technical issue that currently prevents the same TIN, including alternative TIN codes, from being reported more than once within a single FATCA report submitted through the online forms. The responsible technical team has been informed and is actively working on a solution. The issue is expected to be resolved by mid-July 2026.

  Until the issue is resolved, RFIs may use one of the following alternatives:

  - Submit FATCA reports via the DIP bulk data interface; or
  - Split affected reports into multiple submissions as a temporary workaround.

  In addition, the FATCA XML upload functionality, scheduled for implementation on 15 July 2026, will provide an additional reporting option.

- **Problems with the Submission of NIL Reports via Online Forms:**

  The BZSt has announced that NIL Reports submitted through the forms available in the BZSt Online Portal cannot currently be processed by the FATCA system. As a result, these NIL Reports cannot presently be transmitted to the U.S. IRS. In addition, no processing confirmations can currently be generated for submitted NIL Reports.

  Based on the assessment of the responsible technical department, the BZSt expects the issue to persist until September 2026.

RFIs are advised that NIL Reports already submitted through the portal cannot be forwarded to the IRS, even after the current technical issues have been resolved. Accordingly, RFIs are advised to refrain from submitting further NIL Reports until further notice. Once the issue has been resolved, NIL Reports may be resubmitted.

The BZSt also reminds RFIs that there is no statutory obligation to submit NIL Reports in Germany, as stated in paragraph 120 of the Federal Ministry of Finance's letter on application issues dated 1 February 2017 (found here). Therefore, the submission of NIL Reports outside the regular reporting period is permissible and does not result in any adverse legal consequences for the affected RFI.

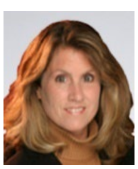
Reference (German): FATCA Newsletter 05/2026

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.

Contact us



Laurie Hatten-Boyd
Principal
T: +1 213 206 4001
E: lhattenboyd@kpmg.com

Kelli Wooten
Principal
T: +1 404 739 5888
E: kwooten@KPMG.com

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