KPMG

KPMG AEOI Updates & Tracking Service FATCA Alert

Date:	06 August 2026	**Alert Type:**	Announcement
Country:	Germany	**Regime:**	FATCA

Germany: Issued FATCA Newsletter 06/2026

On 17 July 2026, the Federal Central Tax Office of Germany (BZSt) issued FATCA Newsletter 06/2026, primarily providing follow-up information regarding several technical matters previously communicated in FATCA Newsletter 05/2026 (see here for a KPMG alert on the FATCA Newsletter 05/2026). The newsletter includes the following updates:

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

The BZSt has announced that the XML upload functionality for submitting FATCA reports via the BZSt online portal (found here) became available on 15 July 2026. The BZSt clarified that DIP envelopes are not permitted for XML uploads. Any files submitted with DIP envelopes will be rejected by the system.

The BZSt further notes 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 *DIP Standard Communication Manual* (found here).

— **Resolution of Duplicate TIN Reporting Issue:**

The BZSt has confirmed that the technical issue preventing the same Taxpayer Identification Number (TIN) from being entered multiple times within a FATCA form was resolved on 13 July 2026.

This issue was previously highlighted in FATCA Newsletter 05/2026, where the BZSt reported that duplicate TINs could not be entered more than once within a single FATCA form and advised Reporting Financial Institutions (RFIs) to use alternative

Germany Contacts:

Lisa Wenqian Xu
Director
wxu@kpmg.com

Xin Rieger
Senior Manager
xrieger@kpmg.com

Maria Suarez Gonzalez
Manager
msuarezgonzalez@kpmg.com

reporting methods until a technical solution was implemented. The BZSt has now confirmed that the issue has been corrected.

- **Update on Issues Affecting the saving of FATCA Forms in draft status:**

  The BZSt has advised that technical difficulties relating to the caching and temporary storage of FATCA forms have not yet been fully resolved.

  As an interim measure, the BZSt has implemented a workaround intended to restore access to forms that display a gray screen when users attempt to access a cached version. According to the BZSt, affected users should be able to access the form again on the following day.

  To avoid the errors, the BZSt recommends that RFIs:

  - Avoid saving changes directly within the individual reports;
  - Save changes from the overview page displaying all reports included within a submission; and
  - Consider splitting notifications containing a large number of reports into multiple FATCA1 submissions, as larger filings are more prone to errors.

- **High Volume of Inquiries:**

  The newsletter also highlights that the BZSt is currently experiencing a high volume of inquiries from financial institutions, which may result in longer response times. The BZSt therefore encourages RFIs to review the relevant guidance materials before submitting inquiries, as many questions may already be addressed in the existing guidance. The BZSt further noted that inquiries will continue to be processed in the order received, subject to available resources.

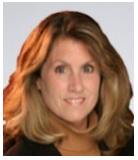
Reference (German): FATCA Newsletter 06/2026

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

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us: **kpmg.com**

© 2026 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.