KPMG AEOI Updates & Tracking Service FATCA Alert



Date:	23 October 2026	**Alert Type:**	Announcement
Country:	Germany	**Regime:**	FATCA

Germany: Issues FATCA Newsletter 08/2026

On 12 October 2026, the Federal Central Tax Office of Germany (BZSt) issued FATCA Newsletter 08/2026, which includes the following updates:

— **Processing of Nil Report Resumed Through the BZSt Online Portal:**

The BZSt announced that the technical issue affecting the processing of nil reports submitted through the BZSt Online Portal has been resolved. Nil reports can now be processed again when submitted through the portal.

However, nil reports submitted before the technical issue was resolved were not processed and, therefore, could not be forwarded to the U.S. Internal Revenue Service (IRS). Reporting Financial Institutions (RFIs) that intend to notify the BZSt and the IRS that they have no reportable U.S. accounts must resubmit the relevant nil reports.

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.

— **Processing Log Delivery Issues and Submission Status Tracking:**

Under the standard BZSt Online Portal procedure, RFIs are notified of the partial or complete acceptance of their FATCA reports through a processing log and a U.S. confirmation of

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receipt (UEFI). The BZSt acknowledged that technical issues may occasionally affect the delivery of processing logs. If an RFI does not receive a processing log within one week of submitting a FATCA report, it should contact the BZSt at fatca@bzst.bund.de and provide an appropriate submission identifier, such as the transaction number or data transfer number.

The BZSt also clarified that, when FATCA reports are submitted through the BZSt Online Portal, the submission status may continue to display "In Processing" even after the RFI has received the processing log. The status will remain unchanged until the RFI receives the UEFI, after which the submission status displayed in the portal will become final. The BZSt plans to implement changes to improve the tracking of submission statuses.

Additional information is available in the *Communication Manual Part 1 – FATCA* (found here).

Furthermore, following its previous announcement in FATCA Newsletter 07/2026 (found here) regarding the upcoming changes to the FATCA processing protocol schema, the BZSt has further updated the sample XML files available on its website under the heading *"Downloads for Feedback and Protocols"* (found here).

Reference (German): FATCA Newsletter 08/2026

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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