

KPMG AEOI Updates & Tracking Service FATCA Alert

Date:	26 June 2023
Alert Type:	Document
Country:	Germany
Regime:	FATCA
Document Type	Other Guidance

Germany: Issued Updated Communication Manual Part 2 and Part 3

On 04 May 2023, the Federal Central Tax Office of Germany (BZSt) issued updated versions of FATCA Technical Communication Manual Part 2 (v2.7) and Part 3 (v2.11) for transmission of data via the BZSt Online portal (BOP) and Electronic Mass Data Interface (ELMA) for FATCA purposes. As announced by FATCA Newsletter 01/2023 on 14 April 2023, the manual now includes the updated U.S. TIN codes issued by the IRS in accordance with Notice 2023-11.

Germany Contacts:



Lisa Wenqian Xu
Director
wxu@kpmg.com



Xin Rieger
Senior Manager
xrieger@kpmg.com



Maria Suarez Gonzalez
Manager
msuarezgonzalez@kpmg
.com

Reference (German): Part 2 [PDF 7,280KB], Part 3 [PDF 1,720KB]

For information on KPMG's global AEOI network professionals, please email <u>GO-FM AEOI Program Support</u>.

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/IGA/CRS Insights page, <u>here</u>.

Contact us

Cyrus Daftary Principal +1 212 954 6096 cdaftary@kpmg.com

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

www.kpmg.com

kpmg.com/socialmedia



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