

KPMG AEOI Updates & Tracking Service CRS Alert

Date: 28 November 2023

Alert Type: Announcement

Country: Germany

Regime: CRS

Germany: Updated the Process for Reporting of Missing Self Certifications

On 08 November 2023, the Federal Central Tax Office of Germany (BZSt) issued CRS Newsletter 04/2023. The CRS Newsletter contains the following updates:

- The BZSt announced the launch of a new portal as a part of its efforts to modernize its administrative services in line with the Online Access Act (OZG). Both the old (Mein BOP) and new portals (BZSt online.portal) will continue to operate during this transition as services are gradually moved over to the new one. The reporting option on the old portal will be deactivated from 01 December 2023. Thus, Financial Institutions (FIs) will need to begin using the new portal's "CRS – Submitting a missing self-certification" form, replacing the previous electronic reporting method. For further guidance on electronic submission, FIs should refer to the Communication Manual part 5 – Notification of a missing self-certification. Additionally, registration with "ELSTER", "My Company Account" or "Federal User Account" is required to access the new BZSt online.portal. FIs can refer to Section 2.2 of the Communications Manual Part 1 – Registration for the CRS and FATCA procedures, for further details on the registration process.
- A new version of Communication Manual Part 5 for reporting missing self-certification has been released.
- The FAQs section on reporting missing self-certification under Sections 13 and 16 Paragraph 2a FKAustG, [here](#), has been updated. Specifically, the question, "how should the reporting of a missing self-certification be carried out?" has been revised to reflect the recent updates.

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<p>Reference (German): CRS Newsletter 04/2023, Communication Manual Part 5 [PDF 2,500KB]</p> <p>For information on KPMG's global AEOI network professionals, please email GO-FM AEOI Program Support.</p> <p>For more information on KPMG AEOI Updates & Tracking Service, please see here.</p> <p>For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, here.</p>	

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