

KPMG REG FATCA Alert

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Germany: Issued FATCA Newsletter 01/2020

On 20 March 2020, the Federal Central Tax Office of Germany (BZSt) released a newsletter, 'Infobrief FATCA 01/2020'. Some of the updates provided in the newsletter include:

- Data transmission for the 2019 reporting period: The production environment for the 2019 reporting period will be available from 13 May 2020 for the transmission of FATCA data via the ELMA mass data interface or the BZStOnline portal (BOP). Additionally, according to the FATCA-USA-UmsV, the data must be submitted in full to the BZSt by 31 July 2020,
- Test procedure: The ELMA test environment is now available, and only test or anonymized data can be imported. Transmission of real data is not permitted as this data can also be used for internal system tests,
- Indication of the time zone: This section provides the specified format for date and time that needs to be followed while transferring an XML file using ELMA,
- New regulations regarding the US TIN from the 2020 reporting period: On 15 October 2019, after expiration of Notice 2017-46, an FAQ was added on the IRS website about the procedure regarding the US TIN. This section provides updated regulations which include situations when the IRS is expected to issue an error and the procedure to follow thereafter,
- Use of BZStOnline-Portal: The BZStOnline portal will only be supported for Internet Explorer 11 and Windows 7 through April 2020; and,
- Contact form: To address queries directly to the "AIA-Prüfungen" department, a new contact form is available on the BZSt website or in the field of "International information exchange" at the department.

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Reference (German): [BZSt FATCA Infobrief](#)

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