

KPMG REG CRS Alert

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Germany: Issued CRS Newsletter 06/2020

On 02 November 2020, the Federal Central Tax Office of Germany (BZSt) released Infobrief CRS 06/2020. The newsletter contains the following updates:

- Updated CRS v2.0 schema files: CRS schema v2.0, published in the Infobrief 05/2020, reflected a slight deviation from the schema published by the OECD, which has been corrected and published on the website. The correction is related to an implementation detail, for example an anonymous attribute type 'version' has been removed while generating Java classes from the schema. Further, the generated XML files are correct and valid with the old schema,
- Deletion of deliveries from the test environment: All deliveries in the CRS test environment were deleted, as of 31 October 2020, and will no longer be available to reference for previously transmitted data records,
- Availability of the test environment: The CRS test system will face interruptions due to the CRS schema change. The current test schema v1.0 is available until 30 November 2020. The test environment with the new CRS schema v2.0 can be used from 01 February 2021. In the meantime, the test system will not be accessible. Please note that the test procedure only refers to the ELMA mass data interface and does not include the CRS form for individual data reporters in the BZSt Online portal (BOP),
- Information on encrypted communication with the Federal Central Tax Office (BZSt): According to Section 87a of the Fiscal Code (AO), the BZSt will only send the answer on request via an encrypted email, by means of De-Mail or a public key infrastructure as per the S-MIME or PGP standard. For De-Mail addresses, communication needs to be done in an encrypted form via the De-Mail crs@bzst.de-mail.de. Alternatively, encryption can be requested from BZSt via a

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public key infrastructure according to the S-MIME or PGP standard.

If neither the encrypted communication nor postal delivery is preferred, communication can be done via crs@bzst.bund.de, which is unencrypted, but only on consent in writing from all parties concerned (Section 87a, Paragraph 1, Clause 3, Clause 2 AO). The consent form is available on the website. Alternatively, the answer can also be sent by post on request.



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Reference (German): [Infobrief 06/2020](#) [PDF 224KB]

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/IGA/CRS Insights page, [here](#).

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