

## KPMG AEOI Updates & Tracking Service

### CRS Alert

<b>Date:</b>	08 July 2022
<b>Alert Type:</b>	Announcement
<b>Country:</b>	Germany
<b>Regime:</b>	CRS

#### Germany: Issued CRS Newsletter 04/2022

The Federal Central Tax Office of Germany (BZSt) recently released CRS Newsletter 04/2022. The CRS Newsletter contains the following updates:

- Transmission of missing self-certification through BZSt Online Portal (BOP): The new electronic reporting channel via the BOP announced earlier is now available and can be used for reporting a missing self-certification. The BZSt notes that a BOP or EOP (ElsterOnline-Portal) certificate will be required to access the portal. Further, the dispatch confirmations will replace the postal acknowledgements of receipt in the electronic process. If further reports are received by post in the meantime, the receipt will be confirmed on a quarterly basis. CRS Communication Manual 5, [here](#), can be referred to for detailed information on the registering procedure.
- Update to Communication Manual: A new version of Communication Manual 5 for reporting a missing self-certification has been released. One of the key updates to the requirements for reporting via the portal is that several forms can now be uploaded together as one attachment (PDF file). One form still needs to be filled for each customer and then several impressions can be combined into a PDF file and uploaded together as a single attachment.
- Update to CRS Glossary: The CRS glossary has been updated and can be accessed, [here](#).
- Filling of technically optional fields: The BZSt notes that the legally required data must always be included in the corresponding fields, even if the concerned field is technically marked as an optional field. For instance, this applies to the tax identification number (TIN) field, where the TIN must be entered if it is known to the financial institution, even though the field is marked as optional.

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Reference: [CRS Newsletter 04/2022](#)

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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