

KPMG REG CRS Alert

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Germany: Issued CRS Newsletter 01/2020

On 21 February 2020, the Federal Central Tax Office of Germany (BZSt) released a newsletter, 'Infobrief CRS 01/2020', which provides information related to the new CRS XML Schema (V2.0).

Some of the updates provided in the newsletter include:

- The length of XML elements and XML attributes are limited to 200 characters in the new schema, with two exceptions including 'MessageRefId' and 'CorrMessageRefId' that can contain a maximum of 170 characters and 'Addressfree' in 'Address' and 'Warning' and 'Contact' in 'MessageSpec' that can contain up to 4.000 characters.
- Mandatory fields must contain at least one character, optional fields can be omitted but must contain the characters prescribed if used. If this requirement is not fulfilled the entire data submission will be rejected.
- The new schema includes the ISO code for Kosovo to ensure that the new schema can be used to report an account holder or a controlling person with address data from Kosovo.
- 'MessageTypeIndic' is now mandatory.
- 'DocRefId' is now limited to 170 characters too. More characters will lead to rejection of the entire data submission.
- The BZSt notes that, with the changes in the CRS Schema setting, ELMA header will also be adapted. More information will be provided in coming newsletters.
- Transfer of data using the new schema through BOP and ELMA will begin from 01 December 2020 but processing and submission of data will begin from January 2021. Additionally, testing environment for the new schema will be available from the beginning of January 2021.
- Transmission of information using the old schema will be possible until November 2020. Correction, deletion and

Germany Contacts:



Lisa Wenqian Xu

Director

wxu@kpmg.com



Dr. Luis T. Montilla F.

Manager

lmontillafernandez@kpmg.com

<p>cancellation deliveries for data submitted before 1 December 2020 must also take place in the new schema.</p> <ul style="list-style-type: none"> — In the course of introducing the new CRS XML Schema the German handbooks 'Kommunikationshandbücher' will be revised. — BZST announced that the final list with participating countries applicable in 2020 will be published in June 2020. — There are certain provisions given for using the testing environment. The use of real data is not possible since such data will be also used by BZST intern tests. 	
<p>Reference (German): CRS Newsletter 01/2020 [PDF 61KB] and List with participating countries [PDF 125KB]</p> <p>For information on KPMG's global AEOI network professionals, please email KPMGREGqueries@kpmg.com.</p>	

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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