

99102098261000

Messages according to the Common Reporting Standard (CRS) Receipt

Heruntergeladen am 06.06.2025

<https://fimpportal.de/xzufi-services/102554748/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102098261000
Leistungsbezeichnung I	Messages according to the Common Reporting Standard (CRS) Receipt
Leistungsbezeichnung II	Submit reports about financial account data according to the Common Reporting Standard (CRS)
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.11.2020
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/18_Legislaturperiode/Gesetze_Verordnungen/2015-12-29-Gesetz-mehrseitige-Vereinbarung-Finanzkonten-Informationsaustausch/1-Referentenentwurf.pdf?__blob=publicationFile&v=2 https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CommonReportingStandard/Vorschriften/vorschriften_node.html https://www.gesetze-im-internet.de/euahig/BJNR180910013.html https://www.gesetze-im-internet.de/fkaustg/ https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/18_Legislaturperiode/Gesetze_Verordnungen/2015-12-29-Gesetz-mehrseitige-Vereinbarung-Finanzkonten-Informationsaustausch/1-Referentenentwurf.pdf?__blob=publicationFile&v=2 https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CommonReportingStandard/Vorschriften/vorschriften_node.html https://www.gesetze-im-internet.de/euahig/BJNR180910013.html https://www.gesetze-im-internet.de/fkaustg/
Teaser	Financial institutions must report financial account information to the BZSt insofar as there is a reportable link to foreign countries.
Volltext	The Common Reporting Standard (CRS) requires financial institutions (e.g. banks or insurance companies) to support the fight against tax evasion. To achieve this, financial institutions must determine in which country their customers are taxable. The Federal Central Tax Office (BZSt) supervises this procedure by, among other things, transmitting the data to the participating states. More than 90 countries are now involved in the

Modul
Sachverhalt

exchange process.
 In particular, the following financial account information is exchanged:

- Name
- Address
- State of residence
- Tax identification number
- Date of birth
- Place of birth
- Account
- Name and identification number of the financial institution
- Account balance
- Interest / Dividends / Other income

Financial institutions must comply with certain due diligence requirements for identifying reportable financial accounts. This includes obtaining self-information. By obtaining self-disclosure, financial institutions want to determine the tax residence of their customers. Account holders must send the self-disclosure to their financial institution in a completed and signed form. Financial institutions shall report annually in electronic form the accounts identified as reportable to the BZSt. An online form or a mass data interface is available for the transmission of the data. The transmission can also be carried out by a service provider.

Erforderliche Unterlagen

No

Voraussetzungen

Reporting accounts include accounts of:

- natural persons or
- Legal entities (including trusts and foundations)
- which are established in that country under the tax law of another participating State

Accounts of passive entities are accounts that are subject to reporting even if a controlling natural person

Modul	Sachverhalt
	is established in that country under the tax law of another participating state.
Kosten	No
Verfahrensablauf	The self-information on tax residence is sent by a financial institution (e.g. banks or insurance companies). • Notifiable financial institutions must verify their financial account data in accordance with established criteria for the tax residence of account holders or dominant persons in a reporting State. • In particular, when an account is reopened, self-disclosure can be obtained. • In the case of existing accounts, the reporting obligation can also be established on the basis of circumstantial evidence. This can be, for example, a current postal or home address, a telephone number, or a currently valid power of attorney in favour of a person with an address in a reporting state. • The financial account data determined in accordance with the due diligence requirements must be transmitted annually in electronic form to the Federal Central Tax Office (BZSt). • Before the first transmission, a registration of the data transmitter (financial institution or contracted service provider) in the department CRS of the BZSt is necessary. • The messages are made via the BZSt-Online Portal (BOP) or the mass data interface (ELMA). This requires a certificate issued by the BZSt (BOP and ELMA) or a certificate issued by the Elster procedure (only possible for BOP). The exact route is described in manuals and videos on the BZSt website. • For each transmission, the notifying financial institution or service provider receives technical feedback on the status and result of the processing. Insofar as data has been rejected, the errors must be corrected and the data must be retransmitted.
Bearbeitungsdauer	The data transmitters receive technical feedback for their CRS message. As a rule, this takes a maximum of 2 days. For technical maintenance work outside the deadline, the processing can take 1-2 weeks.

Modul	Sachverhalt
Frist	The notification is made annually, until 31 July of a calendar year for the respective previous year.
weiterführende Informationen	https://www.bzst.de/DE/Privatpersonen/Selbstauskuenfte/CommonReportingStandard/commonreportingstandard.html https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CommonReportingStandard/commonreportingstandard_node.html https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CommonReportingStandard/TeilnehmendeStaaten/teilnehmendestaaten.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Internationales_Steuerrecht/Allgemeine_Informationen/2017-02-01-Standard-fuer-den-automatischen-Austausch-von-Finanzinformationen-in-Steuersachen.pdf?__blob=publicationFile&v=2 https://www.bzst.de/DE/Privatpersonen/Selbstauskuenfte/CommonReportingStandard/commonreportingstandard.html https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CommonReportingStandard/commonreportingstandard_node.html https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CommonReportingStandard/TeilnehmendeStaaten/teilnehmendestaaten.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Internationales_Steuerrecht/Allgemeine_Informationen/2017-02-01-Standard-fuer-den-automatischen-Austausch-von-Finanzinformationen-in-Steuersachen.pdf?__blob=publicationFile&v=2
Hinweise	
Rechtsbehelf	No
Kurztext	• Messages according to the Common Reporting Standard (CRS) Receipt • the Common Reporting Standard (CRS) is an international procedure for the exchange of financial account information • the aim is to uncover cross-border situations and combat tax evasion • Financial institutions must comply with certain due diligence requirements for identifying reportable

Modul
Sachverhalt

accounts under the Financial Account Information Exchange Act (FKAustG)

- for the fulfilment of the duty of care, the competent financial institutions shall, among other things, send so-called self-reports to their customers
- natural persons and legal entities must indicate their tax residence in the self-disclosure, in addition to information on the name, address and dates of birth.
- where there is a tax residence in a reporting State, the financial institution must report account information to the BZSt
- Accounts subject to reporting are accounts of:
 - natural persons or
 - legal entities (including trusts and foundations) or
 - dominant natural persons of certain legal entities
 - which are established in that country under the tax law of another participating State
- Financial institutions must report the reportable accounts to the BZSt every year
- Information by: Federal Central Office for Taxation (BZSt); for questions on self-disclosures to the financial institution
- Application via: Notification of financial institutions via the BZSt-Online Portal or a mass data interface
- responsible: Federal Central Office for Taxation (BZSt)

Ansprechpunkt
Zuständige Stelle
Formulare

Form: yes
 Online procedure possible: yes
 Written form required: no
 Personal appearance necessary: no

Ursprungsportal

Messages according to the Common Reporting Standard (CRS) Receipt, Meldungen nach dem Common Reporting Standard (CRS) Entgegennahme