

99102155261000

Meldungen nach dem Common Reporting Standard (CRS): Mitteilung einer fehlenden Selbstauskunft Entgegennahme

Heruntergeladen am 28.07.2025

<https://fimportal.de/xzufi-services/103688017/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102155261000
Leistungsbezeichnung I	Meldungen nach dem Common Reporting Standard (CRS): Mitteilung einer fehlenden Selbstauskunft Entgegennahme
Leistungsbezeichnung II	CRS - Submit notification of a missing self-declaration
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	

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Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben (2040000)
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	28.03.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/fkaustg/_13.html https://www.gesetze-im-internet.de/fkaustg/_16.html
Teaser	<p>You have not received a self-certification from your new client for the Common Reporting Standard? After the deadline has expired, you are obliged as a financial institution subject to the reporting obligation to report the absence of the self-certification.</p>
Volltext	<p>The Common Reporting Standard (CRS) is a procedure for the international exchange of tax information with the aim of preventing tax evasion. More than 100 countries participate in the procedure, including the Federal Republic of Germany. The Federal Central Tax Office (BZSt) oversees the procedure in Germany.</p> <p>The CRS obliges financial institutions in Germany, for example banks or insurance companies, to transmit information about their customers' reportable financial accounts to the Federal Central Tax Office (BZSt). If accounts have a reportable link to a foreign country, the BZSt exchanges this data with the CRS partner countries and in return receives information from the partner countries on accounts abroad whose holders are resident in Germany.</p> <p>The CRS also regulates due diligence obligations that financial institutions must comply with in order to identify reportable accounts. This includes obtaining self-disclosure from new customers (natural persons and legal entities) when opening an account. The self-certification contains information on the tax residency of the account holder.</p>

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The self-certification must be obtained from the responsible financial institution and sent to the BZSt no later than 90 days after the account is opened. If it is not available by then, the BZSt must be notified of the absence of the self-certification. The report can be submitted online or by post.

Erforderliche Unterlagen

- Form "Notification of missing self-disclosure"

Voraussetzungen

As a reporting German financial institution, you are obliged to obtain self-disclosure from your customers. Reporting German financial institutions include

- Financial institutions based in Germany (but not their branches abroad)
- branches located in Germany of a financial institution domiciled abroad

Kosten

There are no costs.

Verfahrensablauf

Online via the BZSt-Online Portal (BOP):

- You need a BOP or Elster certificate for transmission via BOP. If you do not have a certificate, proceed as follows: Call up the "Registration of the data sender for the electronic transmission of data" online via the website of the Federal Central Tax Office (BZSt) and register for the CRS procedure. The CRS Communication Manual Part 1 explains the registration process Complete the application online and send it to the BZSt.
- Call up the BOP and log in with your user data.
- Via the menu items "Forms" - "All forms" - "Other forms", you will reach the menu item "Submission of documents".
- Select the sub-item "Submission of documents for an application".
- On the following form pages, enter details of your financial institution and the account for which the self-certification is missing. The CRS part 5 communication manual will guide you through the correct completion of the form. You will find a link to the manual in the "Further information" field.
- In the Attachments section, upload the form you have completed "Notification of missing self-disclosure" as a

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	<p>PDF. Several forms can be attached.</p> <ul style="list-style-type: none"> • Send the online form. You will receive an automatic confirmation of dispatch. <p>By post:</p> <ul style="list-style-type: none"> • Go to the BZSt website and open the form "Meldung einer fehlenden Selbstauskunft" (Word document). • Complete the form in full. • Send it by post to the BZSt, Division St I A 2 / Common Reporting Standard. • Every six months you will receive a cumulative confirmation of receipt of all applications received up to that point.
Bearbeitungsdauer	This is purely a reporting obligation. There is therefore no processing time.
Frist	If no valid self-certification can be obtained within 90 days of opening the account or if it cannot be checked for plausibility, the notification must be submitted immediately. No objections will be raised if the notification is submitted within one month of the expiry of the 90-day period.
weiterführende Informationen	https://www.bzst.de/DE/Privatpersonen/Selbstauskunft/CommonReportingStandard/commonreportingstandard.html https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CommonReportingStandard/Handbuecher_ab_2021/handbuecher.html
Hinweise	There are no indications or special features.
Rechtsbehelf	This is purely a notification obligation. No administrative act is issued as a direct consequence, so that no legal remedy is required. If necessary, the submission of the notification may initiate an audit of the reporting financial institutions. It is possible to lodge an objection against the audit order.
Kurztext	<ul style="list-style-type: none"> • Reporting under the Common Reporting Standard (CRS): Notification of a missing self-certification Receipt • Common Reporting Standard: Procedure for the international exchange of tax information • Objective: Avoidance of tax evasion

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- CRS obliges financial institutions in Germany to comply with due diligence obligations in order to identify reportable financial accounts
- This includes obtaining self-disclosure from new customers when opening an account Self-certification makes it possible to determine the tax residency of the accounts
- Self-certification must be obtained by the financial institution no later than 90 days after opening the account
- If the financial institution does not receive the self-certification within the specified period, it must report this
- Notification possible online or by post
- Responsible: Federal Central Tax Office

Ansprechpunkt

Zuständige Stelle

Formulare

Forms available: Yes Written form required: No
Informal application possible: No Personal appearance necessary: No

Online services available: Yes

Ursprungsportal

Meldungen nach dem Common Reporting Standard (CRS): Mitteilung einer fehlenden Selbstauskunft
Entgegennahme, Meldungen nach dem Common Reporting Standard (CRS): Mitteilung einer fehlenden Selbstauskunft
Entgegennahme