

KPMG AEOI Updates & Tracking Service FATCA/CRS Alert

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Malta: Updated guidelines on AEOI

In February 2021, the Inland Revenue of Malta issued an updated version of the guidelines on AEOI. The following updates are included in the guidelines:

- Updated section on Reporting obligations (Section 12.1),
- Updated the list of Reportable Jurisdictions to add Costa Rica, Curacao and Peru for the 2020 reportable year (Appendix 1); and,
- Updated the list of Participating Jurisdictions to add Dominica, Maldives, Morocco, Oman and Peru for the relevant year (Appendix 2).

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Reference: [AEOI Guidelines](#) [PDF 1,454KB]

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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