

KPMG AEOI Updates & Tracking Service FATCA/CRS Alert

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Alert Type:	Announcement
Country:	Luxembourg
Regime:	FATCA / CRS

Luxembourg: Nil Reporting Filing Update

On 19 April 2021, the Luxembourg Tax Authority issued a newsletter announcing that Reporting Financial Institutions (RFIs) will be able to submit Zero value messages (i.e. nil reporting) for FATCA and CRS through MyGuichet (a new input form) beginning Monday, 03 May 2021. This is applicable for filings for the 2020 reporting year.

As a reminder, transmission via existing companies (transmitters, namely FUNDSQUARE and SIX PAYMENTS) is still possible, through an XML file. Please also note that transmission through an XML file remains a mandatory technical requirement for RFIs which have reportable accounts for FATCA and/or CRS.

As previously stated in January 2021, it is now mandatory to submit a Zero value message when there are no reportable accounts for CRS and, for FATCA purposes, no U.S. reportable accounts.

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Reference (French): [Newsletter](#)

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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