

## KPMG AEOI Updates & Tracking Service FATCA Alert

<b>Date:</b>	09 June 2021
<b>Alert Type:</b>	Announcement
<b>Country:</b>	Luxembourg
<b>Regime:</b>	FATCA

### Luxembourg: Updated FATCA Default TIN List

On 07 June 2021, the Luxembourg Tax Authority issued a newsletter to announce a new code to the series of default TINs developed by IRS. The new code is provided below:

- 77777777, for a pre-existing account where no TIN is available, and the account has been dormant or inactive but remains above the reporting threshold.

This code is in addition to the code released by the Luxembourg Tax Authority in the Newsletter of 01 April 2021.

The complete list of the new codes along with their explanation is available on the FATCA site of the [Administration des contributions direct](#).

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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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