

KPMG AEOI Updates & Tracking Service CRS Alert

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Country:	Ireland
Regime:	CRS
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Ireland: Issued Updated CRS Filing Tax and Duty Manual

On 16 February 2022, the Irish Revenue Commissioners (“Revenue”) issued updated CRS Filing Guidelines (Tax and Duty Part 38-03-26) to include Section 7.6, providing guidance to Financial Institutions (“FIs”) to file a correction return per the [OECD schema guidelines](#).

Revenue included the following sample XML files in the guidance:

- [CRS701 Original XML File](#): Containing one Reporting FI and three Reportable Accounts (two Individuals and one Entity).
- [CRS702 Amended XML File](#): Correction of the Reporting FI with no change to Reportable Accounts.
- [CRS702 Amended XML File](#): Deletion of one Reportable Account.
- [CRS702 Amended XML File](#): Correction of one Reportable Account with no change to the Reporting FI.

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Reference: [Filing Guidelines for DAC2-Common Reporting Standard](#) (PDF 7.6MB)

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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