KPMG AEOI Updates & Tracking Service
CRS Alert

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Alert Type: Document

Country: Ireland

Regime: CRS

Document Type: Other Guidance

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.

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