

## KPMG AEOI Updates & Tracking Service FATCA Alert

**Date:** 17 March 2022

**Alert Type:** Announcement

**Country:** Luxembourg

**Regime:** FATCA

### Luxembourg: Issued Instructions Related to TIN Field

On 14 March 2022, the Luxembourg Tax Authority (ACD) issued a newsletter informing Luxembourg Reporting Financial Institutions (RFIs) that it will be implementing the provisions introduced by the Internal Revenue Service (IRS) through the International Compliance Management Model (ICMM) [Frequently asked Questions \(FAQs\)](#) Q1, Q1a, Q1b and Q3 in the section "Populating the TIN Field".

The provision provides updates focused on populating the Tax Identification Number (TIN/NIF) field of a passive non-financial entity with a foreign TIN/NIF or, in its absence, with the code "NA". These provisions are in addition to the instructions provided earlier under [Section 3.6.6 of ECHA - n° 3](#) and do not replace them.

This measure will likely be put into effect in April 2022. The exact date will be announced in a future newsletter.

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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