

## KPMG AEOI Updates & Tracking Service FATCA Alert

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| <b>Date:</b>          | 27 July 2022   |
| <b>Alert Type:</b>    | Document       |
| <b>Country:</b>       | Singapore      |
| <b>Regime:</b>        | FATCA          |
| <b>Document Type:</b> | Other Guidance |

### Singapore: Issued Updated Document for Record Level Errors

On 19 July 2022, the Inland Revenue Authority of Singapore (IRAS) issued an updated version of IRAS FATCA File and Record Level Errors. The list has been updated to add “error code 1036” which is applicable when the ReportingFI.TIN has not been populated or contains only space character(s). Reporting Singaporean Financial Institution (Reporting SGFI) should resolve this error by ensuring that the ReportingFI.TIN is in the specified format. This error can be disregarded if the reporting FI is a trustee-documented trust.

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References: [List of IRAS FATCA File and Record Level Errors](#) (PDF 242KB)

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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