

KPMG AEOI Updates & Tracking Service FATCA Alert

Date:	20 June 2023
Alert Type:	Announcement
Country:	Luxembourg
Regime:	FATCA

Luxembourg: Issued Instructions Related to TIN Field

On 09 June 2023, the Luxembourg Tax Authority (ACD) issued a newsletter notifying Luxembourg Reporting Financial Institutions (RFIs) that the new Taxpayer Identification Number (TIN) codes published by the Internal Revenue Service (IRS) will be accepted by the ACD. The announcement noted that the applicable codes can be found on the IRS FAQ webpage under the Reporting section, Question 6, here. FIs are strongly encouraged to use these codes.

The ACD reminds RFIs that these provisions should be used in conjunction with the instructions under Section 3.6.6 of ECHA, <u>here</u>, and do not replace them.

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Reference (French): Newsletter

For information on KPMG's global AEOI network professionals, please email <u>GO-FM AEOI Program Support</u>.

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, <u>here</u>.

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