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Irish Revenue Commissioners Release CRS Regulations

21 December 2015



Issues & Insights

KPMG Reporting for AEOI

Common Reporting Standard Launches 1 Jan 2016 - Are You Ready?

KPMG Automatic Exchange of Information (AEOI)

The Irish Revenue Commissioners have confirmed that the necessary Statutory Instrument to bring the Final CRS Regulations into Irish domestic law was signed on 17 December and takes effect on 31 December 2015. For a summary of key matters included in the Irish CRS Regulations, please click [here](#).

There have also been a number of further developments of note in recent weeks with respect to the various Automatic Exchange of Information ("AEOI") regimes, including:

- **Publication of updated OECD CRS FAQs**
- **Repeal of the EU Savings Directive**
- **Launch of the OECD's AEOI Portal**
- **Release of updated Irish FATCA FAQs**

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- **Publication of amended Irish FATCA Regulations**

An additional Statutory Instrument is also expected to be signed in the coming days, in order to transpose the EU equivalent of the CRS (i.e. DAC II) into Irish domestic law.

Should you require assistance with meeting your obligations under the various AEOI regimes, please contact myself, Rachel Hewitt or another member of your KPMG team.

Kind regards,



Kevin Cohen

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