

## KPMG AEOI Updates & Tracking Service FATCA/CRS Alert

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### Ireland: Updated Guidance for Automatic Exchange of Information

On 05 July 2023, the Irish Revenue Commissioners (“Revenue”) issued updated Automatic Exchange of Information (AEOI) guidance via the “Guide to Exchange of Information under Council Directive 2011/16/EU, Ireland’s Double Taxation Agreements and Tax Information Exchange Agreements and the OECD/Council of Europe Convention on Mutual Administrative Assistance in Tax Matters” (Tax and Duty Manual Part 35-01-01a).

The guide has been updated to add Appendix 1 to include a table of AEOI exchange relationships, which summarizes the exchange name, the information exchanged, the jurisdictions with exchange relationships, the exchange agreement, along with the year exchanges commenced in accordance with the relevant AEOI frameworks.

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Reference: [Tax and Duty Manual Part 35-01-01a](#) [PDF 824KB]

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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