

KPMG AEOI Updates & Tracking Service CRS Alert

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Alert Type: Document

Country: Ireland

Regime: CRS

Document Type: Guidance

Ireland: Updated CRS Guidance

On 19 September 2023, the Irish Revenue Commissioners (“Revenue”) published updated FAQs on the Implementation of CRS in Ireland (Tax and Duty Manual Part 38-03-23). In addition to editorial changes, the update removed outdated FAQs 19 and 20, which provided information for reporting 2016 CRS data in a supplementary CRS Return with respect to Pre-Existing Individual and Entity Accounts that were closed in 2016, but were not reviewed until 31 December 2017.

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Reference: [Tax and Duty Manual Part 38-03-23](#) [PDF 272KB]

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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