



KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



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Country:	Finland	Regime:	FATCA/CRS
Document Type:	Other Guidance		

Finland: Updated FATCA and CRS Technical Guidance

On 19 March 2024, the Tax Administration of Finland issued an updated version (v3.2) of its FATCA technical guidance.

The changes in the FATCA technical guidance are detailed below:

- Updated section on DocSpec structures (Section 6.4.3): This section has been updated with non-substantive changes.
- Updated section related to the checks that ilmoitin.fi filing service performs when a report is filed and which prevent reporting if an error or omission in the information is detected (Section 7): This section was updated to include a check to ensure that the XML complies with the schema in cases where the file is not identified as a FATCA report. This check was already included in Ilmoitin.fi and has now been added to the technical guidance.

Additionally, the Tax Administration of Finland issued an updated version (v3.0) of its CRS technical guidance.

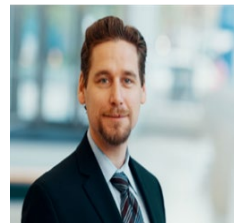
The CRS technical guidance contains the following change:

- Updated section related to the checks that ilmoitin.fi filing service performs when a report is filed and which prevent reporting if an error or omission in the information is detected (Section 7): This section was updated to include a check to ensure that the XML complies with the schema in cases where the file is not identified as a CRS report. This check was already included in Ilmoitin.fi and has now been added to the technical guidance.

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Reference: [FATCA Technical Guidance](#) [PDF 948KB], [CRS Technical Guidance](#) [PDF 627KB]

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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