



KPMG AEOI Updates & Tracking Service CRS Alert



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Country:	South Korea	Regime:	CRS
Document Type:	Regulations		

South Korea: Issued Revised CRS Regulations

On 30 April 2024, South Korea issued a revised version of CRS Regulations which includes the following updates:

- Updated the Individual Tax Residency Self-Certification Form for mandatory information required for identity verifications (Appendix 1).
- Updated the Entity Tax Residency Self-Certification Form for mandatory information required for identity verifications (Appendix 2).

The updated self-certification forms do not contain any substantive changes.

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Reference (Korean): [Revised Regulations](#)

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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