

## KPMG REG FATCA Alert

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### Saint Lucia: Updated guidelines for the implementation of FATCA

In May 2019, the Inland Revenue Department (IRD) of Saint Lucia issued an updated version (v5.1) of FATCA guidelines that aims to help FIs determine their obligations under the FATCA regime.

Some of the changes made in the updated version are listed below:

- Added definition of US Taxpayer Identification Number in glossary of terms (Section 3),
- Updated links for 'IRD FATCA Portal' and 'Email Queries' (Section 4),
- Updated section related to Reporting and Certification (Section 9); and,
- Added section on Sponsoring Entity Report (Section 10.2).

Reference: [Guidelines](#) [PDF 4,226KB]

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