

KPMG REG CRS Alert

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OECD: Updated CRS Frequently Asked Questions (FAQs)

In February 2019, the Organisation for Economic Cooperation and Development (OECD) issued updated FAQs for the implementation of CRS.

The following questions have been added or updated in this version of the FAQs:

- Timing of self-certifications,
- Treatment of corporate trustees and SPV custodians,
- Reportable Jurisdictions for Pre-existing Entity Accounts; and,
- Income from the investment of the capital of insurance companies.

Reference: [CRS-related Frequently Asked Questions](#) [PDF 927KB]

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