

KPMG REG CRS Alert

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Hong Kong: Updated Guidance for Common Reporting Standard (CRS)

On 4 April 2019, the Inland Revenue Department of Hong Kong (IRD) updated Chapter 18 (Miscellaneous) of the Guidance for CRS. The update includes the addition of a section on 'Controlling Persons' which describes the significance of controlling persons in relation to reportable accounts and various types of entities.

Reference: [Guidance](#) and [Chapter 18](#) (PDF 251KB)

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