



CRS and FATCA reporting deadlines for reporting calendar year 2023.

This notice is intended for Reporting Financial Institutions that have obligations to report information under The Foreign Account Tax Compliance Act (United States of America) Regulations, 2017 (hereinafter referred to as the FATCA Regulations) and The International Tax Compliance (CRS) Regulations, 2016 (hereinafter referred to as the CRS Regulations)

Common Reporting Standard (CRS)

Under Section 4 (4) of The International Tax Compliance (CRS) Regulations, 2016 Reporting Financial Institutions are required to file electronic returns with the Competent Authority on or before **31st May, 2024** for the reporting calendar year 2023.

Foreign Account Tax Compliance Act (FATCA)

Under Section 6 of the Foreign Account Tax Compliance Act (USA) Regulations, 2017 Reporting Financial Institutions are required to file electronic returns with the Competent Authority on or before **31st May, 2024** for the reporting calendar year 2023.

Reporting Financial Institutions should ensure to provide sufficient time to complete their reporting before the aforementioned dates.

UK CDOT Clarification

Beginning in 2017, reporting for the calendar year 2016 and thereafter under UK CDOT reporting is made in accordance with obligations under CRS.

For further information or any portal issues contact the AEOI Helpdesk at Support.AEOI@gov.ai or visit eoitax.gov.ai

March 14, 2024