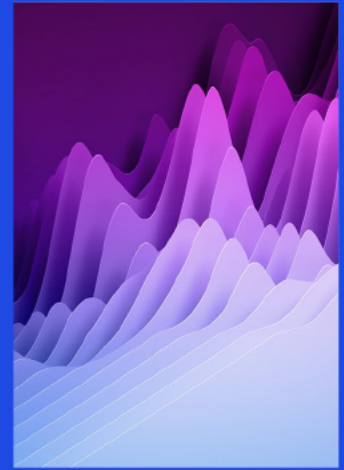




# KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



<b>Date:</b>	25 April 2024	<b>Alert Type:</b>	Document
<b>Country:</b>	Guernsey	<b>Regime:</b>	FATCA/CRS
<b>Document Type:</b>	Other Guidance		

## Guernsey: Issued FATCA and CRS Deadlines Reminders

On 17 April 2024, the Guernsey Revenue Service issued Bulletin 2024/3, in accordance with the provisions of Regulation 10 of the Income Tax Regulations, 2014 (FATCA), and the provisions of Regulation 12 of the Income Tax Regulations, 2015 (CRS). Bulletin 2024/3 informs Reporting Guernsey Financial Institutions (RGFIs) that the deadline for submitting FATCA and CRS reports is 01 July 2024, as the statutory deadline of 30 June 2024 falls on a Sunday.

RGFIs are also reminded that the Global Intermediary Identification Number (GIIN) list is compiled on a monthly basis and is released on the first day of each month. The new list includes entities with an assigned and approved GIIN as of a specific cut-off date, five business days before the last business day of the previous month. It is advisable for RGFIs to ensure they obtain an approved status well in advance of the reporting deadline to be included in the published FFI list.

## Guernsey Contacts:



**Antony Mancini**  
Partner  
[amancini@kpmg.com](mailto:amancini@kpmg.com)



**Hamish Crake**  
Director  
[hcrake@kpmg.com](mailto:hcrake@kpmg.com)

Reference: [Bulletin 2024/3](#) [PDF 160KB]

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](#).

## Contact us



**Cyrus Daftary**  
**Principal**  
T: +1 212 954 6096  
E: [cdaftary@kpmg.com](mailto:cdaftary@kpmg.com)



**Laurie Hatten-Boyd**  
**Principal**  
T: +1 206 213 4001  
E: [lhattenboyd@kpmg.com](mailto:lhattenboyd@kpmg.com)

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

[kpmg.com/socialmedia](https://kpmg.com/socialmedia)



© 2024 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.