



KPMG AEOL Updates & Tracking Service FATCA/CRS Alert



Date:	23 January 2025	Alert Type:	Announcement
Country:	Finland	Regime:	FATCA/CRS

Finland: Issued Newsletter on FATCA and CRS Submission Deadlines

On 17 January 2025, the Tax Administration of Finland published a newsletter reminding Financial Institutions (FIs) that FATCA and CRS annual information returns for 2024 should be submitted to the Tax Administration by 31 January 2025. The annual information returns must include up-to-date contact details in case the Tax Administration has any queries. The reporting FI should review any comments provided and correct their reports accordingly.

The newsletter also highlights the following points:

- FIs must accurately provide information for the account holder's identity, such as name, Tax Identification Number (TIN) and date of birth. This allows the receiving countries to automatically identify the reported account holders. See detailed instructions, [here](#).
- The Tax Administration has prepared a FATCA Checklist, [here](#), and a CRS Checklist, [here](#), which each contain a series of useful tips to support FIs in preparing the annual information returns.
- A US TIN is mandatory for the FATCA annual information return. In cases where the FI is missing the account holder's US TIN, the appropriate code for each instance should be entered in the TIN element by adhering to the FATCA technical guidance, [here](#).

In addition, the deadlines for submission of the annual information returns can only be extended until 31 March 2025. Any request for extension must be clearly justified and must be made by 31 January 2025 by emailing fatca@vero.fi.

Finland Contacts:



Pauliina Laine
Director
Pauliina.Laine@kpmg.fi



Kaj Grüssner
Partner
Kaj.Grussner@kpmg.fi

Reference: [FATCA/CRS Submission Deadlines](#)

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



Laurie Hatten-Boyd
Principal

T: +1 213 206 4001
E: 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



Kelli Wooten
Principal

T: +1 404 739 5888
E: kwooten@KPMG.com



© 2025 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.