



KPMG AEOI Updates & Tracking Service CRS Alert



Date:	17 January 2025	Alert Type:	Document
Country:	France	Regime:	CRS
Document Type:	Other Guidance		

France: Updated CRS Technical Guidance

On 03 January 2025, France issued an updated version (v3.4) of CRS technical guidance that provides French Reporting Financial Institutions (FIs) with technical descriptions and specifications regarding the deadline and filing of CRS returns.

Updates to the technical guidance are as follows:

- The guidance notes that the TIN format for individual account holders undergoes a non-blocking check during data collection. Accordingly, the TIN Format and Algorithm Table is updated, summarizing the expected TIN formats. (Section 6.4)
- The guidance also notes that starting with the 2025 campaign, the regulatory deadline for submitting CRS/DAC2 files has been moved up by 15 days. Therefore, the submission deadline is now scheduled for 15 July 2025. (Section 5.4)
- Furthermore, declarants experiencing technical difficulties with transmitting a TD/Bilateral file are advised to contact the direct assistance service of the IT Services Establishment (ESI) in Nevers using the newly introduced Third-party Declarants Form (found [here](#)).

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Reference (French): [CRS Technical Guidance](#) [PDF 1,410KB]

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](#).

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