



# KPMG AEOL Updates & Tracking Service CRS Alert



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## Ireland: Updated Guidance for Automatic Exchange of Information

On 19 February 2025, the Irish Revenue Commissioners ("Revenue") issued updated Automatic Exchange of Information ("AEOL") guidance via the "Guide to Exchange of Information under Council Directive 2011/16/EU, Ireland's Double Taxation Agreements and Tax Information Exchange Agreements and the OECD/Council of Europe Convention on Mutual Administrative Assistance in Tax Matters" (Tax and Duty Manual Part 35-01-01a).

The updates are as follows:

- Section 3.2.1 has been updated to clarify that information received by Revenue from the US under FATCA can only be used for the assessment of income tax, universal social charge, corporation tax and capital gains tax;
- Section 3.2.2 has been updated to clarify that information received by Revenue from other jurisdictions under CRS can only be used for the assessment of income tax, universal social charge, corporation tax and capital gains tax; and
- Appendix 1 - Table of AEOL exchange relationships has been updated to confirm that Ireland commenced the exchange of financial account information under CRS with Georgia, Kenya, Moldova and Ukraine in 2024.

## Ireland Contacts:



**Kevin Cohen**  
Partner

[kevin.cohen@kpmg.ie](mailto:kevin.cohen@kpmg.ie)



**Grace Randles**  
Associate Director

[grace.randles@kpmg.ie](mailto:grace.randles@kpmg.ie)

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Reference: [Tax and Duty Manual Part 38-01-01a](#) [PDF 857KB]

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](mailto:lhattenboyd@kpmg.com)

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**Kelli Wooten**  
**Principal**

T: +1 404 739 5888

E: [kwooten@KPMG.com](mailto:kwooten@KPMG.com)

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