



KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



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Finland: Updated FATCA and CRS FAQs

On 28 February 2025, the Tax Administration of Finland updated Section 1 of its FATCA and CRS Frequently Asked Questions (FAQs), dealing with fulfilling due diligence obligations. A question regarding whether a self-issued certificate is needed from an existing customer when opening a new account was updated. The answer was revised to clarify that a self-issued certificate from the customer is not considered a pre-requisite for account opening, where no additional customer information is required by other legislation, for technical account openings involving time deposits that renew automatically without customer involvement.

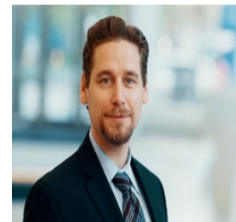
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Reference (Finnish): [FAQs](#)

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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