



# KPMG AEOL Updates & Tracking Service CRS Alert



Date:	30 April 2025	Alert Type:	Announcement
Country:	Finland	Regime:	CRS

## Finland: Issued Newsletter on CRS/DAC2 Reporting Changes

On 17 April 2025, the Tax Administration of Finland published a newsletter announcing the upcoming enhancements to the check routines for CRS/DAC2 annual information returns performed by the Ilmoitin.fi service portal (see [here](#)). These changes are scheduled to be effective from June 2025 and will be applicable to all CRS/DAC2 submissions made during June 2025 and thereafter.

The newsletter highlights the addition of the following checks to the Ilmoitin.fi service portal:

- If the report indicates that a self-certification has been provided (Self-Certification == CRS972), the account holder's (Individual's) date of birth must be included.
- For accounts reported as a New Account (AccountTreatment = CRS982), the inclusion of self-certification (Self-Certification = CRS971 or CRS972) will be considered mandatory.
- If an account is reported as an Undocumented Account (UndocumentedAccount = true), Reporting Financial Institutions (RFIs) will not be able to indicate that a self-certification is provided (Self-Certification = CRS972).

Notably, these changes do not introduce any new reporting requirements for the RFIs. However, the new checks will prevent the submission of CRS/DAC2 returns with certain errors or omissions. The Tax Administration will issue an updated version of the technical guidance for the CRS/DAC2 to reflect the above-mentioned changes.

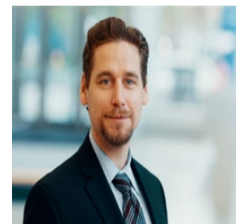
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Reference: [Newsletter](#)

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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