



KPMG AEOI Updates & Tracking Service CRS Alert



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Singapore: Updated CRS Record Level Error Codes

On 04 April 2025, the Inland Revenue Authority of Singapore (IRAS) issued an updated version of its CRS File and Record level Error Codes document. The updated guide includes the following changes:

- New Error Code 98014 has been added to the CRS File Level Errors. This error indicates that the submitted AEOI Return does not match the registered Reporting Type of the TDT. To resolve this, the Reporting Financial Institution (RFI) must ensure that the TDT is registered for the Reporting Type that corresponds to the submitted AEOI return.
- The description for Error Code 60005 has been updated to clarify that the controlling person must be omitted if the Account Holder Type is not “CRS101.”

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Reference: [IRAS CRS File and Record Level Validations Document](#) [PDF 236KB]

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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