



KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



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Saint Kitts & Nevis: CRS Reporting Deadline Extended

On 12 May 2025, the Inland Revenue Department (IRD) of Saint Kitts & Nevis issued an Industry Advisory informing Financial Institutions (FIs) that the CRS reporting deadline has been extended to 15 July 2025 for the 2024 reportable period. Notably, the FATCA reporting deadline remains unchanged, set for 29 August 2025.

In previous years, the CRS and FATCA reporting deadlines were aligned. However, this year, IRD has adjusted the CRS deadline to allow additional time for a thorough review of information submitted via the Automatic Exchange of Information (AEOI) portal and to communicate any required corrections well ahead of the transmission deadline.

The IRD reminds FIs that, although the legislated reporting deadline for CRS is 31 May, extensions have been granted in previous years solely at the Comptroller's discretion. These extensions should not be considered automatic or recurring, as they have been provided to support FIs in effectively managing the gap between multiple reporting obligations.

Additionally, FIs are encouraged to use the extended period to ensure the accuracy and completeness of their reports. The IRD also recommends reviewing previous advisories, particularly those related to Taxpayer Identification Number (TIN), Date of Birth, Undocumented Accounts, as well as reviewing the OECD TIN guidance (found [here](#)).

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Reference: [Industry Advisory](#) [PDF 499KB]

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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