



KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



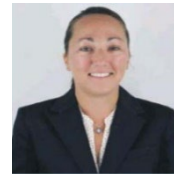
Date:	07 May 2025	Alert Type:	Document
Country:	Malta	Regime:	FATCA/CRS
Document Type:	Guidance		

Malta: Issued Updated AEOI Guidelines

On 21 April 2025, the Malta Tax and Customs Administration issued an updated version (v4.7) of its guidance, *“Implementing Guidelines on Automatic Exchange of Financial Account Information.”* Aside from the other changes with respect to the definition of “Investment Entity” and other cosmetic changes in the section of “Undocumented Accounts” the guide includes updates to the list of reportable and participating jurisdictions (Appendix I and II).

- Armenia has been added as a reportable jurisdiction with the first reporting year being 2025.
- Belize and Uganda have been added as reportable jurisdictions with the first reporting year being 2018.
- Georgia and Ukraine have been added as reportable jurisdictions with the first reporting year being 2024.
- Kenya has been added as a reportable jurisdiction with the first reporting year being 2022.
- Moldova has been added as a reportable jurisdiction with the first reporting year being 2023.
- Armenia, Georgia, Kenya, Moldova, Uganda, and Ukraine have been added as participating jurisdictions, effective from 01 January 2025.

Malta Contacts:



Lisa Zarb Mizzi

Partner

LisaZarbMizzi@kpmg.com.mt



Luisa Grima

Senior Manager

LuisaGrima@Kpmg.Com.mt



Maria Dolores Vella

Assistant Manager

MariaDoloresVella@kpmg.com.mt

Reference: [AEOI Guidelines](#) [PDF 2,285KB]

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: +1 206 -213- 4001
E: lhattenboyd@kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.



Kelli Wooten
Principal

T: +1 404 739 5888
E: kwooten@KPMG.com

Learn about us:



kpmg.com

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.