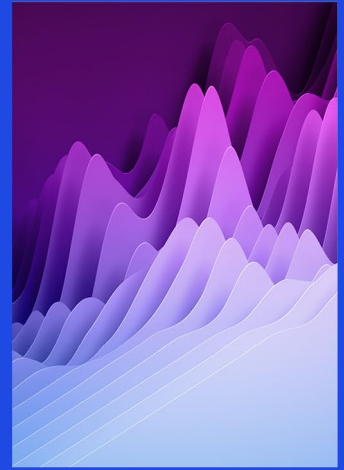




KPMG AEOI Updates & Tracking Service CRS Alert



Date:	23 July 2025	Alert Type:	Document
Country:	Ireland	Regime:	CRS
Document Type:	Guidance		

Ireland: Updated CRS Guidance

On 7 July 2025, the Irish Revenue Commissioners (“Revenue”) issued updated Filing Guidelines for CRS (Tax and Duty Manual Part 38-03-26) to include a new Section 7.5, with guidance on changes to the CRS XML Schema as a result of the [OECD’s 2023 update to the CRS \(“CRS 2.0”\)](#).

Section 7.5 notes that in October 2024, the OECD published the [CRS XML Schema Version 3.0 and User Guide 4.0](#) outlining the expanded reporting requirements for Irish Financial Institutions (“FIs”) under CRS 2.0, which will come into effect from 1 January 2027 and will be used for all CRS filings (including New Data Returns, Amended Returns and Void Returns) from that date onwards for all periods.

Further, Revenue clarified that CRS 2.0 will be in force for the 2026 reporting year with returns due to be filed with Revenue ahead of the 30 June 2027 deadline.

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Reference: [Tax and Duty Manual Part 38-03-26](#) [PDF 7,891KB]

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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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