



KPMG AEOI Updates & Tracking Service CRS Alert



Date:	21 August 2025	Alert Type:	Announcement
Country:	Singapore	Regime:	CRS

Singapore: Implementation of CRS XML Schema v3.0

On 18 August 2025, the Inland Revenue Authority of Singapore (IRAS) announced that, starting from 1 January 2027, all CRS returns in XML format, including past returns, must be prepared and submitted using the OECD Common Reporting Standard XML Schema v3.0 (see [here](#)).

The IRAS will release an updated edition of the *IRAS XML Schema User Guide for CRS Return* in due course. The guide will provide instructions on the information required for each data element to be reported under the CRS XML Schema v3.0.

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Reference: [Announcement](#)

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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