



KPMG AEOI Updates & Tracking Service

CRS Alert



Date:	20 November 2025	Alert Type:	Announcement
Country:	United Arab Emirates	Regime:	CRS

United Arab Emirates: Commitment to Implement CRS 2.0

On 08 November 2025, the UAE Ministry of Finance (MoF) announced its commitment to implement the OECD's revised Common Reporting Standard (CRS 2.0) into its domestic framework, effective 01 January 2027, with the first exchange of information scheduled for 2028.

CRS 2.0 broadens the scope to include Specified Electronic Money Products (SEMP), Central Bank Digital Currencies (CBDCs), and certain crypto-asset activities. It also introduces enhanced due diligence and reporting requirements.

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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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