



KPMG AEOL Updates & Tracking Service CRS Alert



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Spain: Issued Updated Guidance on Common Errors in CRS Reports Received via Form 289

On 25 November 2025, the Spanish Tax Administration Agency (AEAT) issued updated guidance addressing common errors identified during its control activities or reported by partner jurisdictions receiving CRS reports via Form 289. The key updates to the guidance includes:

- The section *“Information That Should Not Be Reported in Form 289”* has been updated to state that, when deciding whether to report an account holder or controlling person in Form 289 based on their tax residence in a CRS jurisdiction, Reporting Financial Institutions (RFIs) must verify that there are no inconsistencies with other filings where these individuals may have been reported as Spanish tax residents, such as:
 - Form 196, *Annual summary of withholdings and payments on income from movable capital and income from accounts in all types of financial institutions*.
 - Form 189, *Annual information return on securities, insurance, and income*.
- The *“Tax Identification Numbers (TIN) Field”* and *“Date of Birth (DOB) Field”* sections now provide additional guidance stating that the TINs and DOBs of relevant account holders and controlling persons must be obtained by the end of the second calendar year following the year in which the account was classified as pre-existing.
- The updated section on *“Consistency with Other Information Statements”* specifies that when an account is reported in Form 291 (or Form 196 starting 01 January 2026, for non-resident information) or in Form 296, and the account is linked to a jurisdiction covered by

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Royal Decree 1021/2015, [here](#), the RFI must determine whether the account should also be reported in Form 289, provided all other applicable requirements are met.

Additionally, the AEAT states that a support service for IT-related issues is available to RFIs through the “Assistance and Appointment” section of the AEAT website or via the AEAT App, [here](#).

Reference (Spanish): [Guidance on CRS Common Errors](#) [PDF 176KB]

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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