



KPMG AEOI Updates & Tracking Service FATCA Alert



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Country:	Australia	Regime:	FATCA

Australia: Announces Updates to FATCA Small Reporter Tool and TIN Validation Rules

On 28 January 2026, the Australian Taxation Office (ATO) announced an update to its FATCA Small Reporter Tool (SRT) (found [here](#)) in response to Internal Revenue Service (IRS) Notice 2024-78 (found [here](#)). This notice extends the temporary relief originally provided under Notice 2023-11 for missing U.S. taxpayer identification numbers (TINs) (found [here](#)), for the 2025, 2026, and 2027 reporting years.

With this update, the SRT now allows Reporting Financial Institutions (RFIs) to submit both the applicable TIN codes (see the section “Updated TIN Codes for 2022, 2023 and 2024”, [here](#), for further details) and an associated foreign taxpayer identification number (FTIN), if available in their records, when a required U.S. TIN is missing.

The ATO also reaffirmed its November 2025 update to the FATCA TIN code validation rules (found [here](#)), which:

- Allows the reporting of FTINs where a U.S. TIN is missing; and
- Allow for the extension of the concessional relief granted under IRS Notice 2024-78.

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Reference: [FATCA 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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