

KPMG AEOI Updates & Tracking Service CRS Alert



Date:	02 February 2026	Alert Type:	Announcement
Country:	Finland	Regime:	CRS

Finland: Issued Newsletter on Implementation of CRS 2.0

On 21 January 2026, the Tax Administration of Finland issued a newsletter announcing the legal amendments to the Common Reporting Standard (CRS) framework, based on the European Union's Eighth Directive on Administrative Cooperation (EU DAC8). The EU DAC8 introduces the OECD's Crypto-Asset Reporting Framework (CARF) applicable to Reporting Crypto-asset Service Providers (RCASPs), as well as the OECD's revisions to the CRS (CRS 2.0).

These amendments were implemented through the *Act on the Reporting Obligations of Financial Institutions in the Field of Taxation (1042/2025)* (found [here](#)), effective from 1 January 2026.

The amendments introduce several changes to the domestic legal framework but do not include major changes to the content of the framework itself. The new law will apply to all CRS reports submitted for the 2026 reporting year onward and procedures applied as of 2026.

The Tax Administration will publish updated, in-depth CRS guidance in early 2026, with further details to be announced later.

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Reference: [CRS Newsletter](#)

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