

KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



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| Date: | 06 February 2026 | Alert Type: | Document |
| Country: | Saint Kitts & Nevis | Regime: | FATCA/CRS |
| Document Type | Other Guidance | | |

Saint Kitts & Nevis: Enforcement of Legislated CRS Reporting Deadline

On 23 January 2026, the Inland Revenue Department (IRD) of Saint Kitts & Nevis issued an Industry Advisory reminding Financial Institutions (FIs) that the CRS reporting deadline for the 2025 reportable period is 31 May 2026. The FATCA reporting deadline remains unchanged, set for 29 August 2026.

The IRD noted that, in prior years, extensions to the CRS reporting deadline were granted for administrative reasons at the Department's discretion. However, these extensions were exceptional, non-automatic, and did not amend the statutory reporting deadline.

To promote strong compliance outcomes and align with international Exchange of Information standards, the IRD confirmed that it will strictly apply and enforce the legislated CRS reporting deadline. Accordingly, beginning with the 2025 reportable period, Reporting FIs are required to submit all CRS reports, including nil filings, on or before 31 May each year.

Failure to comply with CRS reporting obligations, including late or incomplete filings, may result in the imposition of penalties or other enforcement actions in accordance with applicable legislation. The Advisory takes effect immediately and will apply to all future CRS reporting periods unless otherwise formally communicated by the IRD.

In addition, the IRD encourages FIs to review prior advisories, particularly those relating to Taxpayer Identification Number (TIN), Date of Birth, and Undocumented Accounts, as well as the OECD TIN guidance (found [here](#)).

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Reference: [Industry Advisory](#) [PDF 193KB]

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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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