



KPMG AEOI Updates & Tracking Service CRS Alert



Date:	05 March 2026	Alert Type:	Document
Country:	France	Regime:	CRS
Document Type:	Other Guidance		

France: Updated CRS Technical Guidance

On 20 February 2026, the French Tax Authorities issued an updated version (v3.6) of the CRS technical guidance for Reporting Financial Institutions (RFIs), providing technical specifications regarding CRS reporting and related deadlines.

The updates follow the transposition of the OECD's revised Common Reporting Standard (CRS 2.0) into France's domestic legal framework through Article 1649 AC of the French General Tax Code (found [here](#)) and Decree No. 2025-1277 of 19 December 2025, amending Decree No. 2016-1683 of 5 December 2016 (found [here](#)). The guidance confirms France's adoption of the OECD's CRS XML Schema V.3 (found [here](#)) for CRS/DAC2 data collection and reporting beginning 01 January 2027. Notably, the 2026 reporting period will not be affected by the new version of the schema.

Aligned with the additional reporting obligations introduced under CRS 2.0 as from 01 January 2027, the updated technical guidance reflects the inclusion of the following XML tags:

- EquityInterestType
- SelfCert
- CtrlgPersonType
- DDPProcedure
- AccountType
- Number
- AccountNumberType

France Contacts:



Florence Maire
Senior Manager Tax
florencemaire@kpmgavocats.fr



Cédric Philibert
Partner Tax - Head of Financials Services
cedricphilibert@kpmgavocats.fr

Additional key updates applicable as from 2026 to the technical guidance include:

— **Implementation of a new Control 29 on ResCountryCode (Section 5.3.2):**

When filing a correction report (OECD2) or a deletion report (OECD3), RFIs must ensure that:

- The number of ResCountryCode tags matches exactly the number included in the original valid AccountReport (corresponding to the CorrDocRefID); and
- The ResCountryCode values are identical to those in the original AccountReport. The order of the values, however, may differ.

Under this newly implemented Control 29 rule, an AccountReport will be rejected if the ResCountryCode (number and/or value) in an OECD2 or OECD3 submission does not match the previous valid report (OECD1 or OECD2).

When an RFI intends to correct or delete information for only one destination jurisdiction, it must use the cancel and replace method:

- Cancel the entire report, including all original ResCountryCode values; and
- Submit a new initial report including only the ResCountryCode values that are not being corrected or deleted.

— **Restrictions on Duplicate Report Submissions:**

RFIs must not submit duplicate reports, including reports containing the same account holder's information for the same reporting period, even where technical references such as MessageRefId and DocRefId have been modified.

Duplicate submissions typically occur when an RFI:

- Is unsure whether the original file was accepted,
- Has not yet received the second-level feedback report, or
- Submits a corrected report without following the appropriate correction procedures.

RFIs are reminded that if they receive an anomaly report with the status "accepted with anomalies", which lists rejected records alongside their corresponding DocRefIDs, they must correct only those specific erroneous records (as outlined in Section 4.3 and Table 4.3.2), rather than resubmitting the entire report.

— **Shortened Corrective Period for the 2026 Reporting Year:**

The guidance notes that the 2026 corrective period will be significantly shorter than the usual mid-December closure, as the General Directorate of Public Finances (DGFIP) must transmit all corrected information to partner jurisdictions before 01 January 2027.

RFIs are strongly advised to avoid submitting reports during the final days of the reporting period. Notably, no submissions will be permitted after the portal's closing date even in cases of submission failures or erroneous filings, which may result in penalties.

Reference (French): [CRS Technical Guidance](#) [PDF 1,465KB]

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](#).

Contact us



Laurie Hatten-Boyd
Principal
T: +1 213 206 4001
E: lhattenboyd@kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us:  [kpmg.com](https://www.kpmg.com)



Kelli Wooten
Principal
T: +1 404 739 5888
E: kwooten@KPMG.com

© 2026 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1D

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.