



# KPMG AEOI Updates & Tracking Service

## FATCA/CRS Alert



<b>Date:</b>	10 March 2026	<b>Alert Type:</b>	Document
<b>Country:</b>	Malta	<b>Regime:</b>	FATCA/CRS
<b>Document Type:</b>	Other Guidance		

### Malta: Issued Updated AEOI Guidance

On 23 February 2026, the Malta Tax and Customs Administration (MTCA) issued an updated version (v4.8) of its guidance, *“Implementing Guidelines on Automatic Exchange of Financial Account Information.”* The key updates to the guidance include:

#### — Section 3.4 (Deregistration Process):

This section has been updated to clarify that an entity’s deregistration is now available to be done online from the portal by choosing “de-registered status” and be communicated to the MTCA at [aeoi-admin.mtca@gov.mt](mailto:aeoi-admin.mtca@gov.mt) (previously [mtcadata.mtca@gov.mt](mailto:mtcadata.mtca@gov.mt)). The notification must include a copy of the updated registration form reflecting the change in status.

Notably, Reporting Maltese Financial Institutions (RMFIs) are required to submit all outstanding FATCA and CRS reports, from the first reporting period up to the final reporting period, before applying for deregistration.

If an RMFI attempts to deregister without submitting all required reports, the MTCA will reject the deregistration request. In such cases, the RMFI will remain registered and will continue to have reporting obligations for subsequent reporting periods until all pending reports have been submitted.

#### — Section 12.3.3 (Trustee Declaration Return):

This section has been updated to expand the scope of trustees required to submit the declaration return. The obligation now applies to all trustees, regardless of whether they are authorized and/or registered with the Malta Financial Services Authority

### Malta Contacts:



**Lisa Zarb Mizzi**

Partner

[LisaZarbMizzi@kpmg.com.mt](mailto:LisaZarbMizzi@kpmg.com.mt)



**Luisa Grima**

Senior Manager

[LuisaGrima@Kpmg.Com.mt](mailto:LuisaGrima@Kpmg.Com.mt)



**Maria Dolores Vella**

Manager

[MariaDoloresVella@kpmg.com.mt](mailto:MariaDoloresVella@kpmg.com.mt)

(MFSA) or whether they are exempt from such authorization requirements.

Additionally, trustees are now required to submit Trust Classification and Reporting Type information for CRS and FATCA purposes.

— **Section 12.5 (Self-Compliance Questionnaire (SCQ)):**

This newly introduced section outlines the MTCA's SCQ (found [here](#)), which must be submitted annually by all Maltese Financial Institutions (FIs), regardless of their reporting status. The SCQ must be completed based on information relating to the preceding reporting period (See [here](#) for a detailed KPMG alert on the new SCQ).

The SCQ serves as an annual declaration confirming the FI's:

- CRS and FATCA classification,
- Registration status, and
- Compliance with due-diligence, reporting, and record-keeping obligations.

It includes sections covering:

- General information about the FI;
- An overview of excluded and non-reportable accounts for the relevant reportable period; and
- Information on any outsourcing arrangements relating to CRS and/or FATCA obligations.

The guidance also includes updated lists of CRS Reportable Jurisdictions and Participating Jurisdictions (Appendix 1 and Appendix 2).

---

Reference: [Announcement](#), and [AEOI Guidance](#) [PDF 18,862KB]

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: +1 206 -213- 4001  
E: lhattenboyd@kpmg.com



**Kelli Wooten**  
**Principal**  
T: +1 404 739 5888  
E: kwooten@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)

© 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. USCS010555-1A

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