



KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



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Bahamas: Issues Key AEOI Registration and Reporting Deadlines

On 7 April 2026, the Bahamas Competent Authority issued guidance outlining key registration, filing, and exchange timelines under the Automatic Exchange of Financial Account Information (Amendment) Act, 2026, and the Automatic Exchange of Financial Account Information (Amendment) Regulations, 2026.

- Financial Institutions (FIs) are required to register with the Competent Authority within 90 days after the date on which they become an FI.
- Existing unregistered FIs are required to register with the Competent Authority by 15 June 2026.
- FIs are required to file information returns electronically by 30 June of the year following the relevant calendar year. For CRS, the AEOI reporting period runs from 1 May to 30 June each year.
- The AEOI portal will be available for electronic filings and submissions from 1 October to 31 August each year.
- The Competent Authority will exchange reportable information annually by 30 September or, where an Information Return is filed after that date, within three months of the filing date.

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Reference: [Guidance](#) [PDF 211KB]

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/CRS/CARF Insights page, [here](#).

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