



KPMG AEOI Updates & Tracking Service FATCA/CRS Alert



Date:	28 May 2026	Alert Type:	Announcement
Country:	Finland	Regime:	FATCA/CRS

Finland: Issued Newsletter on Corrections to FATCA and CRS Annual Information Returns for the 2025 Reporting Year

On 19 May 2026, the Finnish Tax Administration published a newsletter announcing that Reporting Financial Institutions (RFIs) can correct FATCA and CRS annual information returns for the 2025 reporting year by submitting a “replacement” return by 31 July 2026. This replacement return will completely replace the previously submitted return.

If the only change involves reporting additional financial accounts, RFIs may alternatively submit a new return with a different MessageRefID. This new return will not replace the previous submission, as it carries a different MessageRefID, instead, it will contain only the details of the additional financial accounts. RFIs must ensure that all reportable financial accounts are included in their annual information returns.

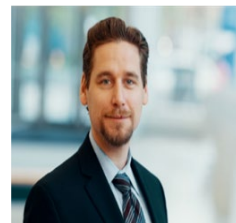
From 01 September 2026 onwards, any corrections to FATCA or CRS/DAC2 annual information returns for the 2025 reporting year must be submitted using a “correction” return. Additional details are available in the technical guidance, [here](#).

The Tax Administration further reminds RFIs to ensure the accurate inclusion of identifiers for account holders and controlling persons in the information returns. This enables recipient jurisdictions to automatically identify reported account holders and effectively use the information. Failure to do so may result in recipient jurisdictions requesting additional information, thereby increasing the workload for RFIs. Further details can be found on the webpage, “*Reporting of Identifying Details on FATCA and CRS/DAC2 Annual Information Returns*”, [here](#).

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If any previously submitted data is found to be incorrect or incomplete, RFIs must submit a replacement return containing complete and corrected information. Additional guidance is available in the FATCA annual returns checklist, [here](#), and the CRS/DAC2 annual returns checklist, [here](#).

Reference: [CRS Newsletter](#)

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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