



KPMG AEOI Updates & Tracking Service CRS Alert



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Singapore: Updated the XML Schema User Guide for CRS Return

On 8 July 2026, the Inland Revenue Authority of Singapore (IRAS) updated the fourth edition of the IRAS XML Schema User Guide for CRS Return (v4.0.1). In addition to non-substantive editorial changes, Section 4.2.3.3.4(iv) of Part C was revised to clarify the use of the transitional code CRS800 for the “*CtrlgPersonType*” element.

Specifically, Reporting Singapore Financial Institutions (SGFIs) may use CRS800 for Reporting Years 2027 and 2028 where details of the roles of Controlling Persons are not available in their electronically searchable records. Reporting SGFIs are only required to report such information using the allowable entries CRS801 to CRS813 if it is available in its electronically searchable data.

From Reporting Year 2029 onwards, the use of CRS800 will no longer be permitted. Reporting SGFIs must instead report the role of each Controlling Person using the prescribed codes CRS801 to CRS813.

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Reference: [IRAS XML Schema User Guide \(Fourth Edition\)](#) [PDF 3,008KB]

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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