KPMG AEOI Updates & Tracking Service CRS Alert



Date:	29 October 2026	**Alert Type:**	Announcement
Country:	Spain	**Regime:**	CRS

Spain: Announces Temporary Suspension of CRS Reporting for XSD Schema Transition

On 19 October 2026, the Spanish Tax Administration Agency (AEAT) announced that the submission of CRS reports (Form 289) will be temporarily suspended from 1 December to 31 December 2026 to facilitate the transition from XSD schema v2.0 to XSD schema v3.0. Reporting financial institutions (RFIs) must therefore submit any outstanding Form 289 for relevant reportable years, using XSD schema v2.0, by 30 November 2026.

The AEAT further noted that, beginning on 1 January 2027, RFIs may resume submitting Form 289 using XSD schema v2.0 until the domestic regulations implementing XSD schema v3.0 take effect.

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Reference (Spanish): Announcement

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.

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