# KPMG AEOI Updates & Tracking Service CRS Alert



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| **Date:** | 01 October 2026 | **Alert Type:** | Announcement |
| **Country:** | Finland | **Regime:** | CRS |

## Finland: Announces Transition to New CRS/DAC2 Reporting Schema

On 9 September 2026, the Tax Administration of Finland issued a newsletter announcing the upcoming implementation of a new XML schema for CRS/DAC2 reporting, effective from 1 January 2027. The new schema aligns with recent amendments to the CRS/DAC2 framework and will replace the existing TAXFI schema (found here).

CRS/DAC2 reports for the 2025 reportable period may continue to be submitted using the current TAXFI schema until 30 October 2026. After this date, the CRS/DAC2 reporting functionality on the Ilmoitin.fi e-Service portal (found here) will be temporarily unavailable until 1 January 2027 while the portal is updated to support the new schema.

From 1 January 2027, all CRS/DAC2 reports, including reports relating to previous reporting years, must be submitted using the new schema.

The Tax Administration has also published new CRS/DAC2 technical guidance (found here), which reflects the reporting requirements under the new schema and will apply from 1 January 2027.

To assist Reporting Financial Institutions (RFIs) in preparing for the forthcoming changes and the implementation of the new schema, the new structures and elements, as well as the updated Ilmoitin.fi validation processes and submission procedures, will be available for testing in the Ilmoitin.fi test environment (found here) from 3 November 2026. These changes will take effect in the Ilmoitin.fi production environment on 1 January 2027.

The newsletter also reaffirms that, in line with the new XML schema, replacement report submissions for both CRS/DAC2 and FATCA will

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be discontinued from the 2026 reportable period. Any corrections must instead be submitted in accordance with the procedures prescribed by the OECD and the IRS.

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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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