KPMG REG FATCA/CRS Alert

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Brazil: Updated version of the technical guidance for FATCA and CRS

On 29 November 2017, the Secretariat of the Federal Revenue of Brazil ("RFB") issued the updated version (v1.0.5) of the technical guidance for FATCA and CRS.

The updated version of the guidance includes clarifications regarding classification of accounts, reporting of CRS reportable accounts, information for Sponsoring Entities and changes to certain validation rules, among others.

The changes to the layouts introduced in the updated guidance will be effective from the month of January 2018.

Reference: E-Financeira Filing Manual [PDF 3.79 MB] (Portuguese)

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