KPMG REG CRS Alert

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OECD: Updated CRS Frequently Asked Questions (FAQs)

In June 2018, the Organisation for Economic Cooperation and Development (OECD) issued the updated version of the Frequently Asked Questions (FAQs) for the implementation of the CRS.

The following questions have been added or updated in this version of the FAQs:

- Compartmentalisation of Broad Participation Retirement Funds;
- Account Holders with respect to Cash Value Insurance Contracts; and,
- Income from the investment of the capital of insurance companies.

Reference: CRS-related Frequently Asked Questions [PDF 631KB]

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