
Notice to Financial Institutions – CRS/AEOI RY 2025

Deadline 31 March 2026

The competent authority hereby reminds all Financial Institutions that are subject to reporting obligations under the **Common Reporting Standard (CRS)** and the **Automatic Exchange of Information (AEOI)** framework that they are required to submit their annual reports in accordance with the **National Ordinance on International Assistance in the Levying of Taxes (Landsverordening internationale bijstandsverlening bij de heffing van belastingen – LIBB)** and **National Decree on the Implementation of International Assistance (LB LIBB)**.

Financial Institutions must submit the required CRS/AEOI information for the **reporting year 2025 no later than 31 March 2026**.

All reporting Financial Institutions are responsible for ensuring that the information submitted is **complete, accurate, and provided within the prescribed timeframe**, in accordance with the due diligence, identification, and reporting obligations established under the LIBB and the related implementing legislation.

Failure to comply with these obligations – including **late submission, incomplete reporting, or failure to report** – may result in **administrative penalties in accordance with Article 28 of the LIBB and the applicable penalty policy**.

Reports must be submitted electronically through the designated reporting platform.

For additional information regarding the CRS/AEOI reporting requirements or technical guidance on the submission process, Financial Institutions may contact us at info.aeoi@gobiernu.cw.