



St. Christopher (St. Kitts) & Nevis Inland Revenue Department

Industry Advisory

Extension of CRS Reporting Deadline for 2025 Reporting Period

BASSETTERRE, ST. KITTS, 12th May 2025 (Inland Revenue Department) – The AEOI Competent Authority for the Federation of St. Kitts and Nevis revises the filing deadline for the CRS reporting.

All Financial Institutions (FIs) are advised that the Common Reporting Standard (CRS) reporting deadline has been extended to **July 15, 2025**. Please note that the FATCA reporting deadline remains unchanged at August 29, 2025.

While in previous years the CRS reporting deadline reflected the FATCA reporting deadline, this adjustment has been made to allow the St. Kitts and Nevis Inland Revenue Department (SKNIRD) additional time to thoroughly review the information submitted through the AEOI portal and to communicate any required corrective actions well in advance of the transmission deadline.

FIs are reminded that although the legislated CRS reporting deadline is May 31, extensions have been granted in prior periods at the discretion of the Comptroller. These extensions are not automatic and are not guaranteed annually but were permitted to assist FIs in better managing the gap between multiple reporting obligations.

We encourage all FIs to make full use of this extended period to ensure the accuracy and completeness of their submissions. You are also encouraged to review previously issued Advisories regarding the reporting requirements, particularly for TIN, Date of Birth and Undocumented Accounts information. The OECD TIN guidance can be found at <https://web.archive.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>.

If you have any questions regarding the Return, please contact us via email at aeoi.skn@ird.gov.kn.

Competent Authority for Exchange of Information


Authorized Signatory