AEOI Update

14 June 2022

United States: FATCA RO Certifications Due By 1 July 2022

Last week, the U.S. Internal Revenue Service (IRS) issued a reminder that the FATCA Responsible Officer (RO) certifications for the certification period ending 31 December 2021 are to be submitted no later than 1 July 2022.

Entities that are required to certify will be deemed to be non-compliant if they fail to meet the submission deadline. Consequently, non-compliant entities may have their FATCA status revoked and their GIIN being removed from the FFI list.