

AEOI Update

1 August 2022

Singapore FATCA: Updated File and Record Level Validations

The Inland Revenue Authority of Singapore (IRAS) has recently updated its list of FATCA file and record level errors (available [here](#)) to include a check on whether the Reporting FI TIN is in the correct format.

Specifically, a newly added error code '1036' will be triggered if the Reporting FI TIN is not populated or contains only space character(s). In such a case, Reporting FIs should ensure the TIN has been provided and that it is other than space characters only.

You may refer to the announcement [here](#).