

Below are **recommended updates** organized by section:

✓ **Section 1 – Financial Institution Profile Data**

Add after 1.7:

- **1.9:** Does the FI offer or maintain electronic money products (e.g., digital wallets, prepaid card accounts)?
☐ Yes ☐ No
 - **1.10:** Does the FI offer or custody Central Bank Digital Currencies (CBDCs)?
☐ Yes ☐ No
 - **1.11:** Does the FI facilitate exposure to crypto-assets via derivatives or investment structures?
☐ Yes ☐ No
 - **1.12:** If Yes to any above, please describe the product(s) or service(s) offered.
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✓ **Section 2 – Financial Account Data**

Amend existing and add new fields:

- **2.4 (Amend wording):** "Please confirm the number of Reportable Accounts* (including any with digital asset exposure or CBDC holdings)"
 - **2.5 (Amend wording):** "Please confirm the value of the Reportable Accounts* (include values of e-money, CBDC, or crypto-asset exposure)"
 - **New 2.16:** Does the FI maintain digital asset accounts through intermediaries or investment vehicles?
☐ Yes ☐ No
If yes, specify types (e.g., trusts, funds) and nature of exposure.
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✓ **Section 3 – AML/KYC and Accounting**

Enhance due diligence and training checks:

- **New 3.11:** Have enhanced due diligence procedures been implemented for preexisting entity accounts with incomplete indicia?
☐ Yes ☐ No

- **New 3.12:** Has the FI updated AML/KYC procedures to identify Reportable Persons holding crypto-assets through indirect means?
☐ Yes ☐ No
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☒ **Section 4 – CRS Process**

Add questions on updated procedures and reporting fields:

- **New 4.14:** Has the FI updated its policies and procedures to reflect the 2022 CRS amendments (e.g., e-money, CBDC, crypto-assets, due diligence)?
☐ Yes ☐ No
 - **New 4.15:** Has the FI updated its self-certification forms to include:
☐ TIN and issuing country
☐ Date and place of birth
☐ Updated classification of Controlling Persons
 - **New 4.16:** Are IT/reporting systems capable of capturing new mandatory data fields required under the revised CRS Standard?
☐ Yes ☐ No
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☒ **Section 5 – Reporting History**

Expand years and include pending updates:

- Add **2024**, **2025**, and a checkbox:
☐ SOP Amendments Pending (based on OECD Consolidated CRS June 2025)
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☒ **Section 6 – Undocumented Accounts**

Clarify undocumented accounts in light of enhanced due diligence:

- Amend final paragraph to include:
“...including accounts associated with electronic money products, CBDCs, or crypto-assets, where self-certification is incomplete or unreliable.”
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☒ **New Section 7 – Non-Profit Organisations (Optional if NPOs are a major sector)**

7.1: Does the FI maintain accounts for any Non-Profit Organisations (NPOs)?

☐ Yes ☐ No

7.2: Have such NPOs been reviewed against OECD criteria for genuine NPOs?

☐ Yes ☐ No

7.3: Are eligibility records and supporting documents maintained?

☐ Yes ☐ No

☒ General Formatting and Instructional Notes

- **Add explanatory footnotes or guidance** next to new fields referencing “2022 CRS Amendments” or “OECD Consolidated CRS (June 2025)” where appropriate.
- Include a **disclaimer** on the form cover or header noting:
“This form has been updated to reflect amendments to the OECD Common Reporting Standard adopted in 2022 and further consolidated in June 2025.”