Ministry of FINANCE
GOVERNMENT OF ANGUILLA

31 March, 2026

NEWSLETTER

TOP NEWS

- Consultations for Legislative Amendments
- Identifying Controlling Person(s) for CRS / AML Purposes
- 2025 Reporting Deadline
- Launch of 2026 Audits

Contact us

For any questions or concerns, feel free to contact the International Tax Co-operation Unit at :

1 (264) 497-2547 ext. 1326 or
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2025 Reporting Deadline

Reporting Financial Institutions are required under the CRS regulations and FATCA regulations to file electronic returns for the reporting calendar year 2025 on or before **31 May 2026.**

Launch of 2026 Audits

As the 2025 reporting deadline approaches, Financial Institutions should prepare for upcoming risk-based audits conducted by the ITC Unit by reviewing their compliance processes and ensuring compliance with CRS/FATCA Regulations.

Consultations for Legislative Amendments

The International Tax Co-operation (ITC) Unit is currently amending the ITC (CRS) Regulations to align with CRS 2.0 and will circulate the proposed updates for a **two-week consultation period** in the coming weeks**.** Key stakeholders are encouraged to review the draft carefully and provide timely feedback.

Identifying Controlling Person(s) for CRS / AML Purposes

Under CRS Requirements , financial institutions must identify controlling person(s) of entity account holder(s) and report those who are tax resident in a reportable jurisdiction.

Required details for Controlling Person(s) include:

1. name, address, tax residency, TIN, date and place of birth,
2. the role by virtue/control,
3. and a valid self-certification.

These requirements align with Anti-Money Laundering rules on beneficial ownership. Financial Institutions must apply due diligence procedures to verify ownership structures, typically identifying individuals with 25% ownership or control, or senior managing officials where no owner is identified. Accurate identification of Controlling Person(s) remains critical for compliance and transparency.