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Automatic Exchange of Information (AEOI) curriculum

Introduction

The Automatic Exchange of Information (AEOI) is a global standard aimed at combating tax evasion and enhancing transparency in the international financial system. Under AEOI, banks, investment entities, insurance companies, and other financial institutions must automatically share information on financial accounts held by foreign residents with their home countries.

Key regulations and initiatives under AEOI include the Common Reporting Standard (CRS) developed by the OECD, the U.S. Foreign Account Tax Compliance Act (FATCA), and the EU's Directive on Administrative Cooperation (DAC). These play a crucial role in global tax compliance. They collectively enhance transparency, reduce tax evasion, and ensure that tax authorities can access vital financial information across borders. In this tax environment becoming more and more transparent, complying with the Automatic Exchange of Information (AEOI) standards, presents several impacts, challenges, as well as risks of penalties for in-scope Financial Institutions (FIs).

With the new DAC8 regulation coming into force in January 2026, the scope is extended to new entities like e-money and crypto asset service providers. All FIs will have to assess the impacts of new regulatory requirements, review their operating model, prepare a remediation plan if needed, update their CRS procedure and control framework according to new standards and market practices, understand interactions with other tax regulations, and inform clients about how DAC8 will affect them.

Your reasons why

Acquire new skills and competencies related to FATCA/CRS, DAC6 and DAC8.

Gain a deeper and more insightful information on the directives and their impacts.

Identify the reporting obligations and understand how to ensure a compliance framework.

Be aware of the risks associated with FATCA/CRS, DAC6 and DAC8.

Description

Our curriculum, built around 11 complementary building blocks, provides a comprehensive learning experience about FATCA/CRS, DAC6 and DAC8. Each module can be selected as standalone courses to meet your specific needs.

Objectives

By the end of this curriculum, participants will:

- understand the key principles and impacts of FATCA/CRS, DAC6 and DAC8;
- identify their organisation's role and obligations in regard to the AEOI;
- understand reporting obligations and hallmarks' mechanism;
- get explanations on the changes brought by DAC8 in the current CRS reporting obligations;
- explore interactions between DAC6, DAC8, AML, withholding tax and FATCA/CRS;
- have an overview of the recent regulatory updates at Luxembourg, European, and international levels;
- assess their knowledge of AEOI regulations and their requirements.

Made of complementary and modular building blocks, our curriculum will help you identify the best learning experience for you and your teams. They are proposed as comprehensive training programmes, but individual training modules can also be selected as standalone courses to meet specific needs. PwC Academy can help you create a customised pathway to align with your objectives.

Our modular training offering

		Modules			
Transfer Agent curriculum	Live learning	Automatic exchange of information (FATCA/CRS) for 1st line of defence - Basic principles (3h)	Automatic exchange of information (FATCA/CRS) for the 2nd line of defence - Focus on private banking (3h)	FATCA/CRS for the 2nd line of defence: entities classification, due diligence and reporting obligations for the alternative sector (3h)	FATCA/CRS, governance and oversight: how to be prepared to tax authorities controls? (1h)
		DAC6 (4h)	DAC8 - How to prepare for new CRS controls? (2h)	DAC8 - How to prepare for e-money reporting (2h)	DAC8 - How to prepare for new crypto-assets reporting (2h)
		Tax aspects of investors onboarding: DAC6 to DAC8, FATCA/CRS and AML (2h)			
	Digital learning	DAC6 (e-learning) (1h30)	DAC6 digital assessment (45min)		

Explore our AEOI training modules



Tailored training programme

PwC Academy can also provide tailored solutions subject to the clearance of independence requirements.



Our value proposition

