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The US' Internal Revenue Service (IRS) has advised that FATCA responsible officer (RO) certifications are due no later than 1 July 2022 for the **certification period ending 31 December 2021**.

If an impacted entity does not submit its certifications by the due date, it will be non-compliant with its FATCA obligations - which could mean revocation of its FATCA status or (ultimately) its GIIN being removed from the FFI list.

<https://content.govdelivery.com/accounts/USIRS/bulletins/306bde3>

Please contact our market-leading FRC team for more details.