LES CONSULTANTS
CONSEIL & FORMATION

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BANKING SECTOR · LUXEMBOURG

FATCA/CRS for the 1st and 2nd Lines of Defense

Control monitoring, reporting quality and preparation for Luxembourg tax authority audits.

- Duration: 1h45
- Trainer-led technical training session

TARGET AUDIENCE

Staff of Luxembourg banks: 1st line, 2nd line, Tax Operations, Data/IT, Internal Audit and Senior Management.

FORMAT & MATERIALS

Trainer-led technical training session supported by an editable 50-slide PowerPoint deck.

LEVEL & VERSION

Intermediate to advanced. Version of 2 July 2026, including the amended CRS implementation update.

GUIDING PRINCIPLE OF THE TRAINING

Ensure consistency between the client file, the reporting and the ability to reconstruct the decision in the event of an audit, before any request from the ACD/SRI. Participants will understand how to design, execute, document, monitor and defend an end-to-end FATCA/CRS control framework in a Luxembourg banking environment.

WHAT PARTICIPANTS WILL BE ABLE TO DO

Learning competencies

01 INTERPRET
Distinguish the obligations, classifications and triggers of FATCA and CRS.

02 EXECUTE
Apply due diligence requirements at onboarding and throughout lifecycle events.

03 CONTROL
Design 1st-line controls together with risk-based 2nd-line monitoring.

04 REPORT
Understand the data chain from source systems through to the XML and final acceptance.

05 GOVERN
Use the RACI, management information, provider oversight and the Action Log.

06 DEFEND
Prepare a consistent evidence file and respond to ACD/SRI audits.

6 MODULES · 50 SLIDES · 120 MINUTES

Training structure

01 MODULE 1
Introduction and regulatory risk
Slides 1–5 · **15 min**

02 MODULE 2
Regulatory architecture and annual cycle
Slides 6–9 · **20 min**

03 MODULE 3
Governance and due diligence controls
Slides 10–24 · **30 min**

04 MODULE 4
Reporting and data controls
Slides 25–35 · **22 min**

05 MODULE 5
Tax authority audits and practical application
Slides 36–47 · **18 min**

06 MODULE 6
Conclusion and reference tools
Slides 48–50 · **5 min**

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FINAL REFERENCE STANDARD

The bank must be able to justify, demonstrate and reproduce every significant decision, even before a control is announced.