

GOVERNMENT OF ANTIGUA AND BARBUDA

INLAND REVENUE DEPARTMENT



COMMON REPORTING STANDARD (CRS) COMPLIANCE FORM
ISSUED IN ACCORDANCE WITH THE AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT
INFORMATION REGULATIONS NO. 18 OF 2017
IN FURTHERANCE OF THE FOLLOWING REGULATIONS
Regulation 3 (Due Diligence obligations)
Regulation 4 (Modification of due diligence procedures)
Regulation 5 (Reporting obligation)
Regulation 7 (Records)

*This form has been updated to reflect amendments to the OECD Common Reporting Standard adopted in 2022
and further consolidated in June 2025*

Number	Question	Response
	Section 1-Financial Institution Profile Data	
1.1	FI Name	
1.2	FI Number	
1.3	Reporting Period*	
1.4	Is the FI registered with the Inland Revenue Department	Yes <input type="checkbox"/> No <input type="checkbox"/>
1.5	Date of registration	
1.6	Tax Payer Identification Number (TIN)	
1.7	Please confirm the nature of the FI's business activities	Depository Institution <input type="checkbox"/> Custodial Institutions <input type="checkbox"/> Investment Entity <input type="checkbox"/> Specified Insurance Company <input type="checkbox"/> Other <input type="checkbox"/>
1.8	Please provide details of business activities if you selected Other in 1.7	
1.9	Does the FI offer or maintain electronic money products (e.g., digital wallets, prepaid card accounts)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
1.10	Does the FI offer or custody Central Bank Digital Currencies (CBDCs)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
1.11	Does the FI facilitate exposure to crypto-assets via derivatives or investment structures?	<input type="checkbox"/> Yes <input type="checkbox"/> No
1.12	If Yes to any above, please describe the product(s) or service(s) offered.	

	Section 2 – Financial Account Data	
2.1	Please confirm currency used for CRS reporting purposes is USD*	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.2	Please confirm the number of Financial Accounts for the reporting period*	
2.3	Please confirm the value of the FIs Financial Accounts for the reporting period*	
2.4	Please confirm the number of Reportable Accounts* (including any with digital asset exposure or CBDC holdings)	
2.5	Please confirm the value of the Reportable Accounts* (include values of e-money, CBDC, or crypto-asset exposure)	
2.6	Does the FI have any Non-Reportable accounts for the reporting period*	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.7	Please confirm the reason the accounts(s) are considered to be Non-Reportable	
2.8	Please provide further clarification details of the Financial Account (s) where the Account Holder is not a Reportable Person but is a Reportable Jurisdiction person	
2.9	<div>Financial Institution - Total number of Non-Reportable Accounts</div> <div>Financial Institution - Total Number of Non Reportable Accounts</div> <div>Financial Institution- Total Number or USD Value of non-reportable Account is unknown</div>	<div></div> <div></div> <div></div>
2.10	Please provide further classification details of the Financial Account(s) where the Account holder and all controlling persons are not Reportable Jurisdictions Persons	
2.11	<div>US Person – Total Number of Non - Reportable Accounts</div> <div>US persons – Total Value of Non - Reportable Accounts</div> <div>US person – Total number or USD Value of Non – Reportable Accounts in unknown</div>	<div></div> <div></div> <div></div>
2.12	Does the FI have any Excluded Accounts?*	Yes <input type="checkbox"/> No <input type="checkbox"/> Uncertain <input type="checkbox"/>
2.13	Is the existence, number or value of Excluded Account unknown?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.14	Total number of Excluded Accounts	
2.15	Please confirm the total value of the FS Excluded Accounts.	

2.16	Does the FI maintain digital asset accounts through intermediaries or investment vehicles?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.17	If yes, in 2.16, specify types (e.g., trusts, funds) and nature of exposure	
Section 3 – AML/KYC and Accounting		
3.1	Does the FI have audited Financial Statements?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.2	Which Entity carries out the AML/KYC obligations?	FI itself <input checked="" type="checkbox"/> Other <input type="checkbox"/>
3.3	Name of Entity/service provider	
3.4	Location of Entity/service provider	
3.5	Are the AML/CFT obligations performed in accordance with Antigua and Barbuda laws?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.6	Was the entity audited by the ONDCP for AML/KYC purposes for the last reporting period?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.7	Does the Fi provide ongoing internal training of AML/KYC procedures to its officers?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.8	Frequency of training	Monthly <input checked="" type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Semi-Annually <input checked="" type="checkbox"/> Annually <input checked="" type="checkbox"/> Other <input type="checkbox"/>
3.9	Who facilitates the training?	FI itself <input checked="" type="checkbox"/> Other <input type="checkbox"/>
3.10	Date of last training	
3.11	Have enhanced due diligence procedures been implemented for preexisting entity accounts with incomplete indicia?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3.12	Has the FI updated AML/KYC procedures to identify Reportable Persons holding crypto-assets through indirect means?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Section 4 – CRS Process		
4.1	Which Entity reviews Account Holder information and drafts the Reportable Accounts list for review by the management of the FI?	FI itself <input checked="" type="checkbox"/> Other <input type="checkbox"/>
4.2	Name of entity/service provider	
4.3	Location of Entity/service provider	
4.4	Please confirm the FI has established and maintained written policies and procedures which comply with the FIs obligations under the Antigua and Barbuda CRS legislation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

4.5	Please confirm the FI has implemented and complied with its said written policies and procedures.	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/> N/A <input checked="" type="checkbox"/>
4.6	Please confirm if the FI has complied with the CRS legislation in relation to self-certification.	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>
4.7	Has the FI complied with the CRS legislation in relation to the requirement to obtain TINs?	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>
4.8	Has the FI complied with the CRS legislation in relation to the requirement to obtain date of birth information?	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>
4.9	Has the FI complied with the CRS legislation in relation to maintain records for a minimum six years?	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>
4.10	Does the FI provide on-going training of CRS procedures to its officers?	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>
4.11	Frequency of training	Monthly <input checked="" type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Semi-Annually <input checked="" type="checkbox"/> Annually <input checked="" type="checkbox"/> Other <input checked="" type="checkbox"/>
4.12	Who facilitates training?	FI itself <input checked="" type="checkbox"/> Other <input checked="" type="checkbox"/>
4.13	Date of last training?	
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)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.15	Has the FI updated its self-certification forms to include:	<input type="checkbox"/> TIN and issuing country <input type="checkbox"/> Date and place of birth <input type="checkbox"/> Updated classification of Controlling Persons
4.16	Are IT/reporting systems capable of capturing new mandatory data fields required under the revised CRS Standard?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Section 5 – Reporting History		
5.1	For which reporting period has the FI submitted CRS filing(s)?	2017 <input checked="" type="checkbox"/> 2018 <input checked="" type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021 <input checked="" type="checkbox"/> 2022 <input checked="" type="checkbox"/> 2023 <input checked="" type="checkbox"/> 2024 <input checked="" type="checkbox"/> 2025 <input checked="" type="checkbox"/>
5.2	For which reporting period has the FI submitted Nil CRS filing(s)?	2017 <input checked="" type="checkbox"/> 2018 <input checked="" type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021 <input checked="" type="checkbox"/> 2022 <input checked="" type="checkbox"/> 2023 <input checked="" type="checkbox"/> 2024 <input checked="" type="checkbox"/> 2025 <input checked="" type="checkbox"/>
Section 6 - Undocumented accounts		
6.1	Does the FI have any Undocumented accounts, including accounts associated with electronic money products, CBDCs, or crypto-assets, where self-certification is incomplete or unreliable. Accounts for which neither documentary evidence nor	<input type="checkbox"/> Yes <input type="checkbox"/> No

	selfcertification has been received. Where the only indicators that the FI hold are hold mail or in-care-of-address. Where the FI has been unable to obtain self-certification for the Account Holder to cure information held.	
	Section 7 Non-Profit Organisations	
7.1	Does the FI maintain accounts for any Non-Profit Organisations (NPOs)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7.2	Have such NPOs been reviewed against OECD criteria for genuine NPOs?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7.3	Are eligibility records and supporting documents maintained?	<input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby declare that the information given on this form is to best of my knowledge and belief, true and correct and that I have authority to disclose the information provided.

I understand that a Financial Institution that refuses to or fails to provide any information requested by the Competent Authority, without lawful or reasonable excuse, is liable to a penalty; a Financial Institution that fails to file information as an when required is liable to a penalty; a Financial institution that makes a false statement or omits to include a statement in information required is liable to a penalty for each failure; a Financial institution which fails to file in a manner required, is liable to a penalty for each failure; such penalty being Ten Thousand United Sated Dollars for each instance of non-compliance with the Automatic Exchange of Financial Account Information Act No. 11 of 2016 as amended in 20222 and 2025 and the Automatic Exchange of Financial Account Information Regulations Act No. 18 of 2017.

**SIGNATORY
FULL NAME**

SIGNATURE

DAY/MONTH/YEAR