

GOVERNMENT OF ANTIGUA AND BARBUDA



INLAND REVENUE DEPARTMENT

The Automatic Exchange of Financial Account Information (AEOI) The Common Reporting Standard (CRS) Compliance Form

Issued in accordance with 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 Obligations)
Regulation 7 (Records)

Date of Issue: March 2022

Version 1.0

A handwritten signature in black ink, appearing to read 'Rajesh Kumar', written over a dotted line.

Commissioner of Inland Revenue
Competent Authority

Number	Question	Response			
<i>Section 1-Financial Institution Profile Data</i>					
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 FIs 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				
<i>Section 2 – Financial Account Data</i>					
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 Reportable Accounts*				
2.5	Please confirm the value of the Reportable Account.*				
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 clarification details of the Financial Account (s) where the Account Holder is not a Reportable Person but is a Reportable Jurisdiction person				
2.9	<table border="1"> <tr> <td>Total number of Non-Reportable Accounts</td> </tr> <tr> <td>Total Value of Non-Reportable Accounts</td> </tr> <tr> <td>Total Number or USD Value of Non-Reportable Account that is Unknown</td> </tr> </table>	Total number of Non-Reportable Accounts	Total Value of Non-Reportable Accounts	Total Number or USD Value of Non-Reportable Account that is Unknown	
Total number of Non-Reportable Accounts					
Total Value of Non-Reportable Accounts					
Total Number or USD Value of Non-Reportable Account that is Unknown					
2.10	Please provide classification details of the Financial Account(s) where the Account holder and all Controlling Persons are not Reportable Jurisdictions Persons				
2.11	<table border="1"> <tr> <td>US Person – Total Number of Non - Reportable Accounts</td> </tr> <tr> <td>US persons – Total Value of Non - Reportable Accounts</td> </tr> <tr> <td>US person – Total number or USD Value of Non – Reportable Accounts that is Unknown</td> </tr> </table>	US Person – Total Number of Non - Reportable Accounts	US persons – Total Value of Non - Reportable Accounts	US person – Total number or USD Value of Non – Reportable Accounts that is Unknown	
US Person – Total Number of Non - Reportable Accounts					
US persons – Total Value of Non - Reportable Accounts					
US person – Total number or USD Value of Non – Reportable Accounts that is Unknown					

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 Account.	
2.15	Total value of the FIs Excluded Accounts.	
Section 3 – AML/KYC and Accounting		
3.1	Does the FI have audited Financial Statements?*	Yes <input type="checkbox"/> No <input type="checkbox"/>
3.2	Which Entity carries out the AML/KYC obligations?*	FI itself <input 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 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 type="checkbox"/> No <input type="checkbox"/>
3.7	Does the Fi provide ongoing internal training of AML/KYC procedures to its officers?*	Yes <input type="checkbox"/> No <input type="checkbox"/>
3.8	Frequency of training	Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annually <input type="checkbox"/> Annually <input type="checkbox"/> Other <input type="checkbox"/>
3.9	Who facilitates the training?	FI itself <input type="checkbox"/> Other <input type="checkbox"/>
3.10	Date of last training	
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 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 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 type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
4.6	Please confirm if the FI has complied with the CRS legislation in relation to self-certification?*	Yes <input type="checkbox"/> No <input type="checkbox"/>
4.7	Has the FI complied with the CRS legislation in relation to	Yes <input type="checkbox"/> No <input type="checkbox"/>

	the requirement to obtain TINS*	
4.8	Has the FI complied with the CRS legislation in relation to the requirement to obtain date of birth information?*	Yes <input type="checkbox"/> No <input type="checkbox"/>
4.9	Has the FI complied with the CRS legislation in relation to maintain records for a minimum six years?*	Yes <input type="checkbox"/> No <input type="checkbox"/>
4.10	Does the FI provide on-going training of CRS procedures to its officers?*	Yes <input type="checkbox"/> No <input type="checkbox"/>
4.11	Frequency of training	Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annually <input type="checkbox"/> Annually <input type="checkbox"/> Other <input type="checkbox"/>
4.12	Who facilitates training?	FI itself <input type="checkbox"/> Other <input type="checkbox"/>
4.13	Date of last training?	
Section 5 – Reporting History		
5.1	For which reporting period has the FI submitted CRS filing(s)?	2017 <input type="checkbox"/> 2018 <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> <input type="checkbox"/> None <input type="checkbox"/>
5.2	For which reporting period has the FI submitted Nil CRS filing(s)?	2017 <input type="checkbox"/> 2018 <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> <input type="checkbox"/> None <input type="checkbox"/>

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 for the following breaches; a Financial Institution that fails to file information as an when require; a Financial institution that makes a false statement or omits to include a statement in information required; a Financial institution which fails to file in a manner required;. 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 and the Automatic Exchange of Financial Account Information Regulations Act No. 18 of 2017.

SIGNATORY
FULL NAME

SIGNATURE

DAY/MONTH/YEAR