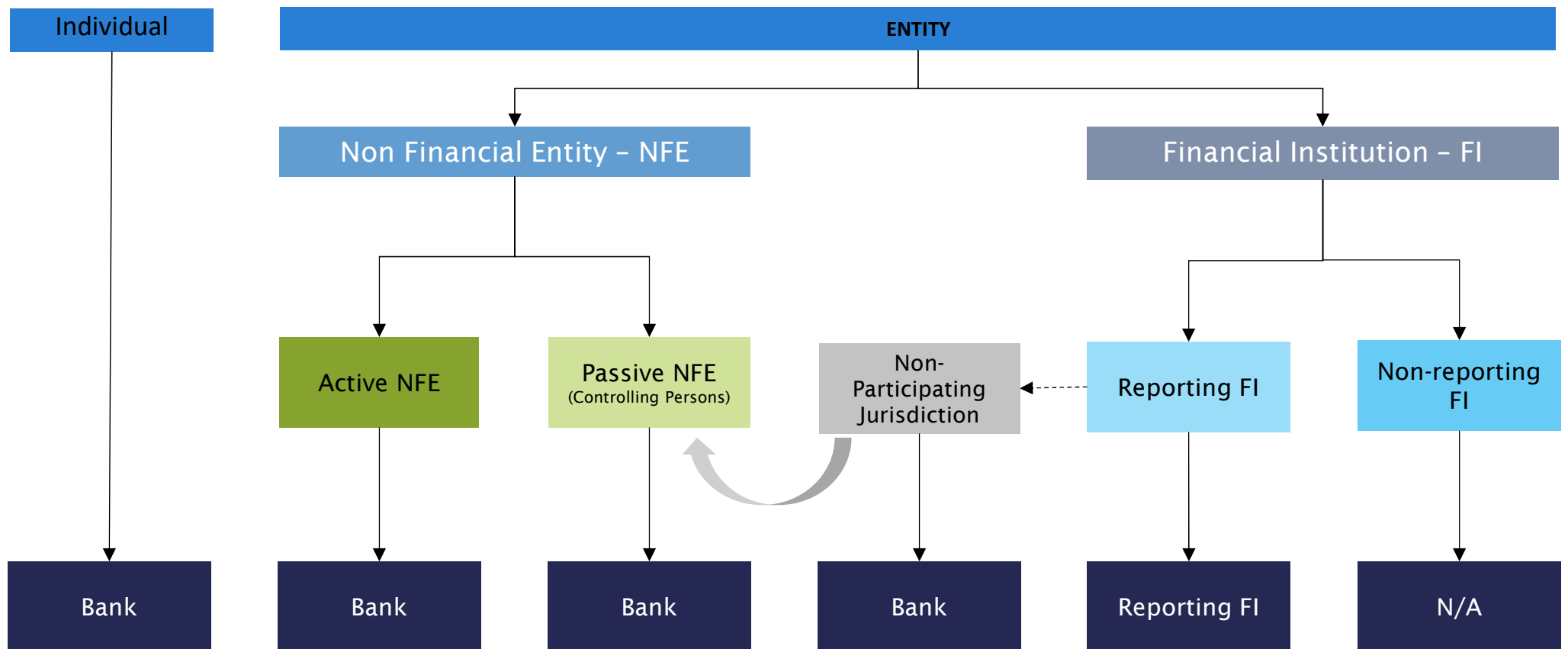


# Who is responsible for doing the reporting?



# What is reported?

## FOR INDIVIDUALS

### PERSONAL DATA

- Account number
- Full name
- Date of Birth
- TIN - Tax identification number
- Country of Tax Residence
- Address
- Name of Bank

All this information provided by the Individuals in document called **Self-certification** signed before the bank

### FINANCIAL DATA

- Total Assets at the end of the year (except if closing during the year)
- Dividends received during the year
- Interests received
- Other income
- Assets sold
- Currency (although reporting will be in USD from 2022)
- Detail of transactions generating the above listed data

Information is sent to Tax authorities in an XML encrypted and consolidated file

**!!! JOINT OR COLLECTIVE ACCOUNTS !!!** REPORTED ENTIRELY FOR EACH INDIVIDUAL, NO % OR DIVISIONS REPORTED BUT 100% FOR EACH

# What is reported?

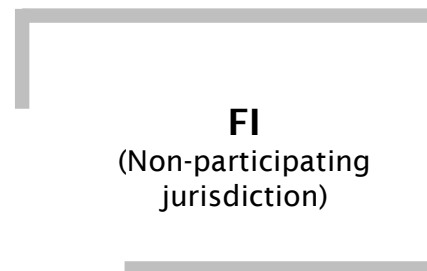
## FOR ENTITIES



- Reporting on Entity (Entity's name, tax residence, address, TIN if any)
- Its Financial Data



- Reporting on Entity (Entity's name, tax residence, address, TIN if any)
- Reporting of **Controlling Persons** (personal data)
- Financial data



- (equivalent as NFE)
- Reporting on Entity (Entity's name, tax residence, address, TIN if any)
  - Reporting of **Controlling Persons** (personal data)
  - Financial data (not divided per percentages)



- (Entity is responsible for its reporting)
- Not done by the bank
  - Done by responsible reporting FI (e.g. Trustees, Corporate administrators, Insurance Company, etc.)

## NON-REPORTING FI - N/A OR THIRD PARTY RESPONSIBLE

# Who is a controlling person?

## FOR ENTITIES



### COMPANY

- By ownership (Min. 25%) or other type of control
- Managing officials



### TRUST

- Settlor
- Trustee
- Protector
- Beneficiary or member of a class of beneficiaries
- Individuals with any other type of control



### FOUNDATION (or similar)

- Founder (or Settlor equivalent)
- Directors (or Trustee equivalent)
- Protector equivalent
- Beneficiaries or equivalent