

# SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT



**AEOI-100 v.02**

## SKNIRD AEOI Compliance Form

This Compliance Form is to be completed by all Reporting Financial Institutions duly registered with the St. Kitts and Nevis Inland Revenue Department (SKNIRD) pursuant to the Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS) Act and Regulations.

*Mandatory fields are marked with an \**

### SECTION 1 - FINANCIAL INSTITUTION PROFILE DATA

| QUESTION  | RESPONSE   |
|---|--|
| 1.1<br>Financial Institution (FI) Name *  |  |
| 1.2<br>Financial Institution Portal Registration Number *   |  |
| 1.3<br>Reporting Period *   |  |
| 1.4<br>Is the FI licensed or registered with the Financial Services Regulatory Commission (FSRC)? * | <input type="checkbox"/> YES <input type="checkbox"/> NO   |
| 1.5<br>FSRC Incorporation Number  |  |
| 1.6<br>Is the FI registered with the St. Kitts and Nevis Inland Revenue Department (SKNIRD)? *      | <input type="checkbox"/> YES <input type="checkbox"/> NO   |
| 1.7<br>Please confirm the nature of the FI's business activities.*                                  | <input type="checkbox"/> Depository Institution <input type="checkbox"/> Custodial Institution <input type="checkbox"/> Investment Entity<br><input type="checkbox"/> Specified Insurance Company <input type="checkbox"/> Other |
| 1.8<br>Please provide details of business activities if you selected OTHER in 1.7.                  |  |

**SECTION 2- AEOI PROCESS**

|  |   |
|--|---|
| 2.1<br>Which entity reviews account holder information and drafts the reportable account list for review by management of the FI? *  | <input type="checkbox"/> FI itself <input type="checkbox"/> Other   |
| 2.2<br>Name of Entity/Service Provider (If not done by FI)   |   |
| 2.3<br>Location of Entity/Service Provider   |   |
| 2.4<br>Has the FI established and maintained written policies and procedures, which comply with the FI's obligations under the St. Kitts and Nevis' FATCA and CRS legislation? * | <input type="checkbox"/> YES <input type="checkbox"/> NO  |
| 2.5<br>How often is the policy reviewed ?  | <input type="checkbox"/> ANNUALLY <input type="checkbox"/> BI-ANNUALLY<br><input type="checkbox"/> OTHER SPECIFY: _____ |
| 2.6<br>Has the FI implemented and complied with its stated written policies and procedures?  | <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A                                   |
| 2.7<br>Has the FI established and maintained written policies and procedures for identifying undocumented accounts? *  |   |
| 2.8<br>Has the FI complied with both the FATCA and CRS legislation in relation to self-certification? *  | <input type="checkbox"/> YES <input type="checkbox"/> NO  |
| 2.9<br>Has the FI complied with both the FATCA and CRS legislation in relation to the requirement to obtain TINs? *  | <input type="checkbox"/> YES <input type="checkbox"/> NO  |
| 2.10<br>Has the FI complied with both the FATCA and CRS legislation in relation to the requirement to obtain date of birth information? *  | <input type="checkbox"/> YES <input type="checkbox"/> NO  |
| 2.11<br>Has the FI complied with both the FATCA and CRS legislation in relation to maintaining records for a minimum of six years? *   | <input type="checkbox"/> YES <input type="checkbox"/> NO  |

| QUESTION |   | RESPONSE                           |                                    |
|----------|---|------------------------------------|------------------------------------|
| 2.12     | Does the FI provide ongoing training of FATCA and CRS procedures to its officers? * | <input type="checkbox"/> YES       | <input type="checkbox"/> NO        |
| 2.13     | Frequency of training   | <input type="checkbox"/> Monthly   | <input type="checkbox"/> Quarterly |
|          |   | <input type="checkbox"/> Annually  | <input type="checkbox"/> Other     |
| 2.14     | Who facilitates the training?   | <input type="checkbox"/> FI itself | <input type="checkbox"/> Other     |
| 2.15     | Date of last training   |                                    |                                    |

### SECTION 3 - REPORTING HISTORY

|      |  |                               |                               |                               |
|------|--|-------------------------------|-------------------------------|-------------------------------|
| 3.1  | For which reporting period has the FI submitted FATCA filing(s)? *     | <input type="checkbox"/> 2020 | <input type="checkbox"/> 2021 | <input type="checkbox"/> NONE |
| 3.2  | For which reporting period has the FI submitted CRS filing(s)? *       | <input type="checkbox"/> 2020 | <input type="checkbox"/> 2021 | <input type="checkbox"/> NONE |
| 3.3: | For which reporting period has the FI submitted Nil FATCA filing(s)? * | <input type="checkbox"/> 2020 | <input type="checkbox"/> 2021 | <input type="checkbox"/> NONE |
| 3.4  | For which reporting period has the FI submitted Nil CRS filing(s)? *   | <input type="checkbox"/> 2020 | <input type="checkbox"/> 2021 | <input type="checkbox"/> NONE |

### SECTION 4 - FINANCIAL ACCOUNT DATA FOR 2021 REPORTING PERIOD

#### 4A - Financial Account Tax Compliance Act (FATCA)

|      |   |                              |                             |
|------|---|------------------------------|-----------------------------|
| 4A.1 | Please confirm currency used for FATCA reporting purposes is USD. * | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 4A.2 | If NO, please confirm the currency used.                            |                              |                             |

| QUESTION   | RESPONSE   |
|--|--|
| <p>4A.3 Please confirm the number of Financial Accounts identified for U.S. Persons. *</p>   |  |
| <p>4A.4 Please confirm the number of Reportable Accounts identified for U.S. Persons.</p>    |  |
| <p>4A.5 Please confirm the total value of all Financial Accounts for U.S. Persons. *</p>     |  |
| <p>4A.6 Please confirm the total value of the FIs Reportable Accounts for U.S. Persons.</p>  |  |
| <p>4A.7 Does the FI have recalcitrant accounts? *</p>  | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| <p>4A.8 Please confirm the number of recalcitrant accounts.</p>                              |  |
| <p>4A.9 Please confirm the number of Excluded Accounts identified for U.S. Persons. *</p>    |  |
| <p>4A.10 Please confirm the total value of the FIs Excluded Accounts for U.S. Persons. *</p> |  |

**4B - Common Reporting Standard (CRS)**

|   |  |
|---|--|
| <p>4B.1 Please confirm currency used for CRS reporting purposes is USD. *</p> | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| <p>4B.2 If NO, please confirm currency used.</p>                              |  |
| <p>4B.3 Please confirm the number of Financial Accounts.*</p>                 |  |

| QUESTION   | RESPONSE   |
|--|--|
| 4B.4<br>Please confirm the value of Financial Accounts.*             |  |
| 4B.5<br>Please confirm the number of Reportable Accounts. *          |  |
| 4B.6<br>Please confirm the value of the Reportable Accounts. *       |  |
| 4B.7<br>Does the FI have Excluded Accounts? *                        | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| 4B.8<br>Total number of Excluded Accounts                            |  |
| 4B.9<br>Please confirm the total value of the FIs Excluded Accounts. |  |
| 4B.10<br>Does the FI have undocumented Accounts? *                   | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| 4B.11<br>Please confirm the number of undocumented Accounts *        |  |
| 4B.12<br>Please confirm the value of undocumented Accounts *         |  |

**SECTION 5 - AML/KYC AND ACCOUNTING**

|  |   |
|--|---|
| 5.1<br>Does the FI have Audited Financial Statements? *    | <input type="checkbox"/> YES <input type="checkbox"/> NO          |
| 5.2<br>Which entity carries out the AML/KYC obligations? * | <input type="checkbox"/> FI itself <input type="checkbox"/> Other |

| QUESTION   | RESPONSE  |
|--|---|
| 5.3<br>Name of entity/Service Provider (If not done by FI)   |   |
| 5.4<br>Location of entity/Service Provider   |   |
| 5.5<br>Are the AML/KYC obligations performed in accordance with St. Kitts and Nevis' laws and regulations? * | <input type="checkbox"/> YES <input type="checkbox"/> NO          |
| 5.6<br>Was the entity audited by FSRC for AML/KYC purposes for the last reporting period? *                  | <input type="checkbox"/> YES <input type="checkbox"/> NO          |
| 5.7<br>Date of the last audit? *   |   |
| 5.8<br>Does the entity engage in internal audits for AML/KYC purposes ? *                                    | <input type="checkbox"/> YES <input type="checkbox"/> NO          |
| 5.9<br>Date of the last internal audit? *  |   |
| 5.10<br>Which entity reviews accounts holder information and drafts the reportable accounts list.? *         | <input type="checkbox"/> FI itself <input type="checkbox"/> Other |
| 5.11<br>Is the reportable accounts list reviewed by management ? *   | <input type="checkbox"/> YES <input type="checkbox"/> NO          |
| 5.12<br>Name of the entity/Service Provider ? *  |   |
| 5.13<br>Location of the entity/Service Provider? *   |   |

| QUESTION |  | RESPONSE                           |  |
|----------|--|------------------------------------|--|
| 5.14     | Does the entity have a compliance officer ? *  | <input type="checkbox"/> YES       | <input type="checkbox"/> NO            |
| 5.15     | Does the FI provide ongoing internal training of AML/KYC procedures of its officers? * | <input type="checkbox"/> YES       | <input type="checkbox"/> NO            |
| 5.16     | Frequency of training  | <input type="checkbox"/> Monthly   | <input type="checkbox"/> Quarterly     |
|          |  | <input type="checkbox"/> Annually  | <input type="checkbox"/> Semi-Annually |
| 5.17     | Who facilitates the training ?   | <input type="checkbox"/> FI itself | <input type="checkbox"/> Other         |
| 5.18     | Date of last training  |                                    |  |

**SECTION 6 - DECLARATION**

*I hereby declare that the information given on this form is to the best of my knowledge and belief, true and correct and that I have the 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, commits an offense and is liable to a penalty not exceeding one hundred thousand dollars. Further, I understand that a Financial Institution that fails to provide accurate information, including the omission of requested information, is liable to a penalty of thirty thousand under the CRS Act, twenty-five thousand dollars and a further two hundred and fifty dollars per day that the information is not provided under the provisions of the FATCA Act.*

*Be aware that a person who makes a false declaration commits an offence under Section 8 of the Perjury Act, of the Revised Laws of Saint Christopher and Nevis and that person can upon conviction, be liable to imprisonment for a term of not less than two years and not more than five years, or to a fine of not less than EC \$10,000 and not more than EC \$30,000, or both.*

SIGNATORY  
FULL NAME:



SIGNATURE OF DIRECTOR OR REPRESENTATIVE

DAY / MONTH / YEAR