

**Tax Justice Network - Questionnaire to the Ministry of Finance /
Financial Regulator**

1: How many of each of the following types of entity or professional individuals are registered in your territory at the end (31 of December) of the most recent year for which you have data? **Please write down the numbers** in the corresponding boxes. We are seeking this information either because we have not been able to secure from public sources or to verify that available from sources we have been able to find.

Type of Entity / Professional:	Number of:	Year:
Banks		
Trust and Company Service Providers		
Lawyers		
Accountants		
Investment advisers		
Insurance companies		
Fund managers		
Investment Funds		

2: How many people in total work in these institutions? **Please write the number** in the box below.

Number of:	Year:

2.1: If the information is available would you please allocate the number of persons working in these institutions / as professionals between the following categories? **Please fill in the boxes:**

Category:	Number of:	Year:
Banks		
Trust and Company Service Providers		
Lawyers		
Accountants		
Investment advisers		
Insurance companies		
Fund managers		
Investment Funds		

2.2 What is the share of the total number of employees working in the financial services industry (see question 2) in the total economically active population? **Please write the share** in the box below.

Proportion FS-employment / total workforce:	Year:

3: What value of funds is held by the following, and - if available - what is the share owned by non-residents? **Please fill in the corresponding boxes.**

Type of Institution:	Value and Currency:	Corresponding Date:	Of which owned by non-residents:
Banks			
Trusts			
Insurance companies			

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Mutual / Investment funds			
Hedge funds			
Other funds			

4: How many of the following are currently registered in your domain? **Please fill in** the corresponding boxes:

Type of entity / arrangement:	Number of:	Year:
Limited companies		
Other limited liability entities		
Trusts / Foundations		
Can we have this data for the last ten years (please provide in an extra sheet)?		
Please answer Yes/No		

5: Do the following have to file **any information** on public record open to both physical and internet on line inspection at a cost of less than US\$ 10 per record in your jurisdiction? **Please tick as appropriate** for each type of entity to which this applies and provide us with the relevant legal source (law/regulation and applicable paragraph).

Type of Entity / Arrangement:	Public Physical Record:	Online Available:	Legal Source (Law/§):
Limited companies			
Other limited liability entities			
Trusts / Foundations			

5.1: Does the public information include the **names and addresses of the officers** (whether, directors, secretaries, trustees, enforcers or otherwise) of these entities without exception? **Please tick as appropriate** for each type of entity to which this applies and provide us with the relevant legal source (law/regulation and applicable paragraph).

Type of Entity / Arrangement:	Public Physical Record:	Online Available:	Legal Source (Law/§):
Limited companies			
Other limited liability entities			
Trusts / Foundations			

5.2: Does the public information include the **constitution** of the organisation (Articles and Memorandum of Association, trust deeds, foundation documents, etc.) without exception? **Please tick as appropriate** for each type of entity to which this applies and provide us with the relevant legal source (law/regulation and applicable paragraph).

Type of Entity / Arrangement:	Public Physical Record:	Online Available:	Legal Source (Law/§):
Limited companies			
Other limited liability entities			
Trusts / Foundations			

5.3: Does the public information include the **names and addresses of the beneficial owners** of the entity (without exception), or in the case of trusts and foundations those who either settled the property upon the arrangement or those who have entitlement to benefit from it (without exception)? **Please tick as**

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appropriate for each type of entity to which this applies and provide us with the relevant legal source (law/regulation and applicable paragraph).

Type of Entity / Arrangement:	Public Physical Record:	Online Available:	Legal Source (Law/§):
Limited companies			
Other limited liability entities			
Trusts / Foundations			

6: Does your legislation/regulation require all of the following entities/arrangements to submit and maintain beneficial ownership information at a government-administered registry without exception, or are private firms or professionals in some cases allowed to exclusively keep beneficial ownership information (or identity information of beneficiaries in case of trusts)? **Please tick as appropriate** for each type of entity to which this applies and provide us with the relevant legal source (law/regulation and applicable paragraph).

Type of Entity / Arrangement:	Registry always records and updates BO	Professionals allowed to keep BO-information	No requirement to keep BO-information	Legal Source (Law/§):
Limited companies				
Other limited liability entities				
Trusts / Foundations				

7. Can private legal entities or trusts / foundations be under any circumstance recorded as beneficial owners within your jurisdiction? **Please tick** and provide us with the relevant legal source (law/regulation and applicable paragraph):

Legal entities, trusts or foundations as beneficial owners?			
	Yes	No	Legal Source (Law/§):
Limited companies			
Other limited liability entities			
Trusts / Foundations			

8: Does your jurisdiction have legislation that permits the redomiciliation of companies (including the cross-border transfer of the registered office)? **Please write down your answer** in the corresponding boxes below.

Redomiciliation / transfer of registered address permitted?	
Yes, since the year:	
No	

8.1: If question 8 was answered yes: how many cases are there per year? **Please write down the numbers** in the corresponding boxes below.

Year:	Number of:	
	Inbound Redomiciliation	Outbound Redomiciliation
2007		
2008		
2009		

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8.2: If you have a few years of experience with company redomiciliation including the transfer of the registered office, what kind of problems did you encounter with such entities, if any? **Please write down your answer** in the corresponding box below.

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9: Do the following have to submit tax returns in your jurisdiction without exceptions? **Please tick** and provide us with the relevant legal source (law/regulation and applicable paragraph):

Type of Entity / Arrangement:	Yes:	No:	Legal Source (Law/§):
Limited companies			
Other limited liability entities			
Trusts / Foundations			

10: How many double tax treaties (DTT) do you have? **Please write the number** in the box below.

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10.1: With which countries do you have these double tax treaties? **Please write your answer** in the box below (URL is sufficient).

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11: With how many countries does your tax authority automatically exchange information on income taxes on a regular basis? **Please write down your answer** in the corresponding boxes below.

Automatic information exchange:	Yes	No
Under all double taxation avoidance agreements (DTA)?		
Under a few selected DTAs?		
With more than 50 countries?		
With more than 40 countries?		
With more than 30 countries?		
With more than 20 countries?		
With more than 10 countries?		
With more than 5 countries?		
With any country?		

11.1: In case you automatically exchange income tax information, please provide the **list of countries** with which you do automatically exchange tax information,

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and the **year** you started implementing automatic tax information exchange with the respective jurisdiction:

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12: With how many jurisdictions do you have tax information exchange agreements (TIEA)? **Please write the number** in the box below.

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12.1: With which countries do you have these tax information exchange agreements (TIEAs)? **Please write your answer** in the box below (URL is sufficient).

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13: In practice, how many information exchange requests were received by your jurisdiction from tax authorities in other countries in the last full reporting year for which you have data, either under information exchange clauses of double taxation avoidance agreements (DTA), or under a TIEA? **Please fill in** the boxes below.

Number of requests:		Year:
Under TIEA		
Under DTA		

13.1: How many of those requests resulted in the supply of information? **Please write the number** in the box below.

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13.2: What was the prime reason for not supplying information if requested information exchanges did not take place? **Please tick:**

Prime reason:	Please tick:
Lack of language precision in the request made?	
Lack of legal precision in the request made?	
Lack of substantial information justifying the request made?	
Non-existence of treaty with requesting party?	
Unauthorized requesting agency within a jurisdiction which otherwise might apply for information exchange?	
Inability to obtain data for exchange?	
Request considered too onerous?	
Others?	

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14: What kind of unilateral mechanism does your jurisdiction implement in order to avoid double taxation for recipient legal persons from foreign intra-group (or related party) payers? **Please tick the relevant mechanisms** in the boxes below (if applicable with corresponding percentage shares).

Type of Mechanism	Type of income payment		
	Dividends	Interest	Royalties
None			
Deduction			
Credit			
Exemption			

14.1: What kind of unilateral mechanism does your jurisdiction implement in order to avoid double taxation for recipient legal persons from foreign independent payers? **Please tick the relevant mechanisms** in the boxes below (if applicable with corresponding percentage shares).

Type of Mechanism	Type of income payment		
	Dividends	Interest	Royalties
None			
Deduction			
Credit			
Exemption			

14.2: What kind of unilateral mechanism does your jurisdiction implement in order to avoid double taxation for recipient natural persons from foreign payers? **Please tick the relevant mechanisms** in the boxes below (if applicable with corresponding percentage shares).

Type of Mechanism	Type of income payment		
	Dividends	Interest	Royalties
None			
Deduction			
Credit			
Exemption			

15: What are the applicable withholding tax rates for income payments to residents, and are these withholding taxes final and definitive taxes? **Please write down the numbers** and your answer in the corresponding boxes below.

Residents	Type of income payment		
	Dividends	Interest	Royalties
Tax Rate in %			
Withholding tax is final? Please answer Yes/No.			

16: Absent a double taxation avoidance agreement, what are the applicable withholding tax rates for income payments to non-resident individuals, and are these withholding taxes final and definitive taxes? **Please write down the numbers** and your answer in the corresponding boxes below.

Non Residents	Type of income payment		
	Dividends	Interest	Royalties
Tax Rate in %			
Withholding tax is final? Please answer Yes/No.			

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16.1: Absent a double taxation avoidance agreement, what are the applicable withholding tax rates for income payments to non-resident legal persons (independent parties), and are these withholding taxes final and definitive taxes? **Please write down the numbers** and your answer in the corresponding boxes below.

Non Residents	Type of income payment		
	Dividends	Interest	Royalties
Tax Rate in %			
Withholding tax is final? Please answer Yes/No.			

16.2: Absent a double taxation avoidance agreement, what are the applicable withholding tax rates for income payments to non-resident legal persons (related parties), and are these withholding taxes final and definitive taxes? **Please write down the numbers** and your answer in the corresponding boxes below.

Non Residents	Type of income payment		
	Dividends	Interest	Royalties
Tax Rate in %			
Withholding tax is final? Please answer Yes/No.			

17. Are there special withholding tax rates and/or rules applicable to payments made to designated jurisdictions (tax havens, secrecy jurisdictions)? **Please write down your answer** in the corresponding boxes below.

Non Residents	Type of income payment		
	Dividends	Interest	Royalties
Special Tax Rate			
Other targeted rules? Please answer Yes/No.			

17.1: If there are special tax rates and/or rules applicable to designated jurisdictions, **please provide us with a list** of the jurisdictions to which these special provisions apply, and **since when** they do apply for each of the jurisdictions, and with the **relevant legal source** (law/regulation and paragraph).

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18: Are all payers in your jurisdiction required to automatically report to the tax administration (or another government authority) information on income payments to all residents? **Please tick** the corresponding boxes below.

Automatic Reporting / Residents?	Type of income payment		
	Dividends	Interest	Royalties
Yes			
No			

19: Are all payers in your jurisdiction required to automatically report to the tax administration (or another government authority) information on income payments to all non-residents? **Please tick** the corresponding boxes below.

Automatic Reporting / Non-Residents?	Type of income payment		
	Dividends	Interest	Royalties

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Yes			
No			

19.1: If the former question has been answered affirmatively, **please write down the legal basis** (law/regulation and paragraph).

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20: Does your jurisdiction's tax administration make use of taxpayer identifiers (or some other number) for information reporting and matching in the case of the following types of income? **Please tick** the corresponding boxes below.

Use of Taxpayer Identifiers?	Type of income payment	
	Dividends	Interest
Yes		
No		

20.1: If the former question has been answered affirmatively, **please write down the legal basis** (law/regulation and paragraph).

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21: Does your jurisdiction's tax administration have a specialised large taxpayer unit (LTU)? **Please write down your answer** in the corresponding boxes below and provide us with the number of staff working in this LTU as well as the legal or regulatory basis for this feature of the tax administration (paragraph and law/regulation).

Large Taxpayer Units	
Yes, since the year:	
Number of staff in LTU:	
What legal or regulatory basis of the LTU (\$):	
No:	

22: Does your jurisdiction allow the tax authority to access the data collected by the financial intelligence units (bodies designated to combat money laundering)? **Please tick** the corresponding boxes below.

Access on FIU data:	General Access	Suspicious Activity/Transaction Reports only	Only under certain conditions
Yes			
No			

23: Is domestic tax evasion a predicate offence under your money laundering regulations/legislation?

Answer:	Please tick:
Yes	

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No	
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24: Is tax evasion committed in a foreign jurisdiction a predicate offence under your money laundering regulations/legislation? **Please write down your answer** in the corresponding boxes below.

Foreign Tax Evasion is Predicate Crime?	
Yes, since the year:	
No	

24.1: If tax evasion committed in a foreign jurisdiction is a predicate crime under your applicable law and regulations, how many STRs (Suspicious Transaction Reports; or equivalent) have been submitted concerning this particular crime (foreign tax evasion)? **Please write down the numbers** in the corresponding boxes below.

Year:	Number of STRs:
2007	
2008	
2009	

24.2: How many prosecutions for money laundering with the precedent crime of foreign tax evasion did you record? **Please write down the numbers** in the corresponding boxes below.

Year:	Number of prosecutions:
2007	
2008	
2009	

24.3: How many guilty verdicts for money laundering with the precedent crime of foreign tax evasion did you record in each year? **Please write down the numbers** in the corresponding boxes below.

Year:	Number of guilty verdicts:
2007	
2008	
2009	

25. Does your jurisdiction operate any stock exchange where (company) shares or other financial assets can be offered to or traded with the public? **Please write down the URL** of the website of these stock exchanges.

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25.1 If the former question was answered with yes, does the regulation and/or legislation of this stock exchange (or of any stock exchange operating on your territory) require its listed companies to comply with EITI-standards (<http://eiti.org/eiti/principles>)? **Please write down the legal/regulatory source** (law/regulation and paragraph) for this requirement and since when your country implements such a requirement.

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26: May we contact you for further enquiries? **Please tick:**

Answer:	Please tick:
Yes	
No	

27: Please write down your position and affiliation and, if possible, your name and contact details:

Position:	Name:
Institution / affiliation	
Name / Contact Details	

28. Please sign the box below to confirm that we may make use of the information provided for research purposes and that the information is accurate to your best belief:

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