

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

1: How many of each of the following types of **arrangement, 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?

Type of Arrangement / Entity / Professional:	Number of:	Year:	Unknown:
Banks			
Trust and Company Service Providers (Firms)			
Insurance companies			
Collective Investment Schemes / Investment Funds			
Fund managers			
Investment advisers			
Accountants			
Lawyers			
Limited companies			
Other limited liability entities			
Trusts			
Foundations			

Can we have this data for the last ten years (please provide on a separate sheet)?	
Please answer Yes/No	

2: How many **people are working in the financial services industry** (both part-time and full-time) and what is the **share** of the total number of employees working in the financial services industry in the total economically active population?

People working in the FS-industry:	Number:	Year:
Full Time		
Part Time		
Proportion FS-employment / total workforce:		

3: What **value of funds** is held by the following, and - if available - what is the share owned by non-residents?

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

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Type of Institution:	Value and Currency:	Corresponding Date:	Of which owned by non-residents:
Insurance companies			
Mutual / Investment funds			
Hedge funds			
Other funds			

4: Are all of the following **legal arrangements / entities** required to register with any government agency before **obtaining legal validity** in your jurisdiction?

Type of Entity / Arrangement:	Registration required with whom:	Legal Source (Law/§), URL:
Limited companies		
Other limited liability entities		
Trusts		
Foundations		

5: Do the following have to submit **tax returns** in your jurisdiction **without exception**?

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

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6: Are all of the following **legal arrangements / entities** required to submit and maintain with any government agency **beneficial ownership** (=BO, natural person) information without exception, and/or are private firms or professionals in some cases required to obtain beneficial ownership information and make this available to the authorities on request?

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

7: 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.

Type of Entity / Arrangement:	Public Physical Record:	Online Available:	Legal source (law/\$/URL):
Limited companies			
Other limited liability entities			
Trusts			
Foundations			

8: Do your jurisdiction's laws and regulations provide for the creation and/or registration of so-called "**protected cell companies**" and/or "**segregated portfolio companies**" (or equivalent entities - please specify what these are)?

PCC?	Please tick:	Legal source (law/\$/URL):
Yes		
No		

9: If your jurisdiction's laws and regulations provide for trusts being created or tolerate the administration of foreign law trusts: what mechanisms, if any, do you implement to prevent **flee clauses in trust deeds**, and what mechanism exist to ascertain the identification of **initial contributors of discretionary trusts** and/or beneficiaries? **Please write down your answers** in the corresponding boxes below.

Question	Please provide details about mechanism	Legal Source (Law/\$/URL):
Trust creation and administration prevented on jurisdiction's territory (lawyers, notaries, accountants, etc.)?		

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Question	Please provide details about mechanism	Legal Source (Law/§/URL):
Trusts with flee clauses prevented?		
Discretionary trusts - identification of initial contributor(s)?		
Discretionary trusts - identification class of potential beneficiaries?		

10: 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, or under another (multilateral) legal instrument (please specify)? Please fill in the boxes below.

Number of requests:		Year:
Under TIEA		
Under DTA		
Under another legal instrument (please specify)		

10.1: How many of those requests resulted in the **supply of information**, and what proportion of these requests are fulfilled within 3 months?

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

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11: With how many countries does your tax authority **automatically exchange information** on dividend, interest and royalty payments on a regular basis (for the last full year for which you have data)? Please tick the corresponding boxes below.

Automatic information exchange:	Dividends	Interest	Royalties
Under all double taxation avoidance agreements (DTA)?			
With more than 50 countries?			
With more than 30 countries?			
With more than 10 countries?			
Under a few selected DTAs?			
With any country?			

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11.1: Please comment on how successful or otherwise you have been in automatically matching shared data?

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12: Does your **legislation/regulation** provide for and/or protect **banking secrecy** (and/or confidentiality; hereinafter: “secrecy” used synonymously for “confidentiality”) and other **financial service providers’ secrecy**, and are there criminal sanctions available for breaches of secrecy?

Type	Statutory secrecy: Y/N	Minimum penalty	Maximum prison term	Legal Source (Law/\$), URL:
Banking secrecy				
Financial service providers’ secrecy				
Accountants providing financial services				
Lawyers providing financial services				
Other relevant covered by secrecy (specify)				

13: Are all **payers (i.e. paying agents)** in your jurisdiction required to **automatically report to the tax administration** (or another government authority) information on payments to all **residents**? Please specify the legal source and scope and further details of these reporting obligations applicable to **payments to residents** by answering the following questions below. “BO” stands for “beneficial owner” as defined by your anti-money laundering legislation, “TIN” stands for “taxpayer identification number” as determined by your national laws and regulations.

Reporting of payments		Yes	No	Legal Source (\$/Law)
Types of Income Covered	Interest			
	Dividends			
	Royalties			
Mandatory types of Identification Information	Recipient's name and address			
	Recipient's TIN or birthdate			
	BO's name and address			
	BO's TIN or birthdate			
Supervision and sanction	Administrative sanctions (fines)			

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Reporting of payments		Yes	No	Legal Source (\$/Law)
of reporting obligations	Criminal sanctions (prison terms)			

14: Are all payers (i.e. paying agents) in your jurisdiction required to automatically report to the tax administration (or another government authority) information on payments to all non-residents? Please specify the legal source and scope and further details of these reporting obligations applicable to payments to non-residents by answering the following questions below. The same abbreviations (“BO”, “TIN”) as for the prior question apply.

Reporting of payments		Yes	No	Legal Source (\$/Law)
Types of Income Covered	Interest			
	Dividends			
	Royalties			
Mandatory types of Identification Information	Recipient's name and address			
	Recipient's TIN or birthdate			
	BO's name and address			
	BO's TIN or birthdate			
Supervision and sanction of reporting obligations	Administrative sanctions (fines)			
	Criminal sanctions (prison terms)			

15: 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?

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

15.1: If the former question has been answered affirmatively, please write down the legal basis (law/regulation and paragraph) and specify any qualifications to and details of this use of identifiers.

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16: Does your jurisdiction’s tax administration have a specialised **large taxpayer unit (LTU)**?

Large Taxpayer Units	
Yes, since the year	
Kind of taxpayers covered (corporate, individuals)	
Number of taxpayers covered, if available	
Share of total income/profit/wealth taxes covered, if available	
Number of staff in LTU	
What legal or regulatory basis of the LTU (§)	
No	

17. Are there **special withholding tax rates and/or rules** applicable to payments made to designated jurisdictions (**tax havens, secrecy jurisdictions**)?

Non Residents in “tax havens”	Type of 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 have they applied for each of these jurisdictions, and with the relevant legal source (law/regulation and paragraph).

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18: Does your jurisdiction allow the **tax administration to access the data** collected by the **financial intelligence units (anti-money laundering bodies)**?

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

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

Answer:	Relevant legal source (law/regulation and paragraph):
Yes	
No	
Only specific forms of tax evasion (please specify)	

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20: Is **tax evasion** committed under the tax laws of foreign jurisdictions by a resident of the same foreign jurisdiction considered a **predicate crime** under your money laundering regulations/legislation?

Foreign Tax Evasion is Predicate Crime?	
Yes (please specify under what conditions, and since when)	
No	

20.1: If **tax evasion** committed under the tax laws of 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 offense (tax evasion under foreign law)?

Year:	Number of STRs:

21: 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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21.1: If the previous 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 has your country applied this requirement.

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

Answer:	Please tick:
Yes	
No	

23: Please write down your name, position and affiliation with contact details:

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24. 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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