

Tax Justice Network - Questionnaire to the 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:
1.1: Banks		
1.2: Trust and Company Service Providers		
1.3: Lawyers		
1.4: Accountants		
1.5: Investment advisers		
1.6: Insurance companies		
1.7: Fund managers		
1.8: Investment Funds		

2: How many people in total work in these institutions?

2.1: Total: **Please write the number** in the box below.

Number of:	Year:

2.2: 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:
2.2.1: Banks		
2.2.2: Trust and Company Service Providers		
2.2.3: Lawyers		
2.2.4: Accountants		
2.2.5: Investment advisers		
2.2.6: Insurance companies		
2.2.7: Fund managers		
2.2.8: Investment Funds		

Tax Justice Network - Questionnaire to the Financial Regulator

3: What value of funds is held by the following? **Please fill in the corresponding boxes.**

Type of Institution:	Value and Currency:	Corresponding Date:
3.1: Banks		
3.2: Trust funds		
3.3: Insurance companies		
3.4: 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:
4.1: Limited companies		
4.2: Other limited liability entities		
4.3: Trusts / Foundations		
Please tick:	Yes:	No:
4.4: Can we have this data for the last ten years (please provide in an extra sheet)?		

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** as appropriate for each type of entity to which this applies.

Type of Entity / Arrangement:	Public Physical Record:	Online Available:
5.1.1: Limited companies		
5.1.2: Other limited liability entities		
5.1.3: Trusts / Foundations		

5.2: Does the public information include the names and addresses of the officers (whether, directors, secretaries, trustees, enforcers or otherwise) of these entities? **Please tick as appropriate** as appropriate for each type of entity to which this applies.

Type of Entity / Arrangement:	Public Physical Record:	Online Available:
5.2.1: Limited companies		
5.2.2: Other limited liability entities		
5.2.3: Trusts / Foundations		

Tax Justice Network - Questionnaire to the Financial Regulator

5.3: Does the public information include the constitution of the organisation (Articles and Memorandum of Association, trust deeds, foundation documents, etc.)? **Please tick as appropriate** for each type of entity to which this applies.

Type of Entity / Arrangement:	Public Physical Record:	Online Available:
5.3.1: Limited companies		
5.3.2: Other limited liability entities		
5.3.3: Trusts / Foundations		

5.4: Does the public information include the names and addresses of the beneficial owners of the entity, or in the case of trusts and foundations those who either settled the property upon the entity or those who have entitlement to benefit from it? **Please tick as appropriate** for each type of entity to which this applies.

Type of Entity / Arrangement:	Public Physical Record:	Online Available:
5.4.1: Limited companies		
5.4.2: Other limited liability entities		
5.4.3: Trusts / Foundations		

6. Can private legal entities or trusts / foundations be recorded as beneficial owners within your jurisdiction? **Please tick:**

Answer:	Please tick:
Yes	
No	

7. Does your jurisdiction have legislation that permits the redomiciliation of companies? **Please tick:**

Answer:	Please tick:
Yes	
No	

7.1 If the previous question was answered yes: since when does this legislation exist? **Please write down the year:**

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Tax Justice Network - Questionnaire to the Financial Regulator

7.2 If question 7 was answered yes: how many cases are there per year?
Please write down the numbers in the corresponding boxes below.

Year:	Number of:
7.2.1: 2005	
7.2.2: 2006	
7.2.3: 2007	

8: Do the following have to submit tax returns in your jurisdiction? **Please tick:**

Type of Entity / Arrangement:	Yes:	No:
11.1: Limited companies		
11.2: Other limited liability entities		
11.3: Trusts / Foundations		

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

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9.1: With which countries do you have these double tax treaties? **Please write your answer** in the box below.

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10: How many tax information exchange arrangements (TIEA) do you have? **Please write the number** in the box below.

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

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11: 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? **Please fill in** the boxes below.

Number of requests:	Year:

Tax Justice Network - Questionnaire to the Financial Regulator

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

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

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

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

Answer:	Please tick:
Yes	
No	

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

Position:	Name:
Institution / affiliation	
Name / Contact Details	

14. 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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