



Data Model Description

Project: Economic Substance System (ESS)

Client: The Government of the Virgin Islands

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REVISION HISTORY

Version	Date	Author(s)	Revision Notes
0.1	13-Apr-2020	BDO (Supreet K.)	Initial version following meetings with ITA.
0.2	14-Apr-2020	BDO (Supreet K.)	Updated currency lookup and declaration fields.
0.3	15-Apr-2020	BDO (Supreet K.)	Updated currency lookup and declaration fields.
0.4	23-Apr-2020	BDO (Supreet K.)	Added column for search type. Updates based on industry feedback.
0.5	28-Apr-2020	BDO (Supreet K.)	Updated holding activity notes.
0.6	29-Apr-2020	BDO (Supreet K.)	Updated notes for financial period.
0.7	14-May-2020	BDO (Supreet K.)	Updated notes/fields for relevant activity.
0.8	19-May-2020	BDO (Supreet K.)	Updated fields for holding business.
0.9	21-May-2020	BDO (Supreet K.)	Updated fields for holding business and relevant activity.
1.0 (Final)	22-May-2020	BDO (Supreet K.)	Updated fields for CIGA/Outsourcing.
1.1	11-Jun-2020	BDO (Supreet K.)	Updates based on UAT feedback.

LEGAL

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1 DATA MODEL DESCRIPTION

This system will store Economic Substance (ES) declarations for each financial period for entities maintained in the BOSSs system, which fall under the substance requirements. CSPs are expected to input the substance declarations into the BOSS(ES) system on behalf of their clients. All newly created records will stay in Draft mode and can be edited or discarded. Once the user does a final review and submits the declaration on the last step, the form will become read-only and will be made visible to CA users.

1.1 ECONOMIC SUBSTANCE DECLARATION

An Entity would file a declaration at the end of every financial period within 6 months.

Declaration form should be broken down into multiple sections for data entry.

Note: For attachment fields, user should be able to attach multiple files per question. Attachments will be restricted to PDF or image file formats and up to 10 MB in size.

1.1.1 Entity Information

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
1	Entity Name	Alphanumeric (100)	Equals to Contains Starts With	Read-only: Auto-populated from entity details
2	Incorporation #/Formation #	Alphanumeric (20)	Equals to	Read-only: Auto-populated from entity details
3	Date of Incorporation	Date (DD/MM/YYYY)	Equals to	Read-only: Auto-populated from entity details
4	Entity Type	Lookup Id	Equals to	Read-only: Auto-populated from entity details (should be one of: <ul style="list-style-type: none"> • Business Company • Foreign Company • Limited Partnership with legal personality • Foreign Limited Partnership with legal personality
5	Has Securities Listed on a Recognised Stock Exchange	Boolean (Y/N)	Equals to	Read-only: Auto-populated from entity details;
5a	Stock Exchange Name	Lookup Id	Equals to	Read-only: Auto-populated from entity details (only displayed if response to 5 is Yes)

1.1.2 Step 1: Financial Period

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
6a	Has an application been made and confirmed with ITA to	Boolean (Y/N)	Equals to	Required

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
	change your financial period?			
6b	Financial Period Start Date	Date (DD/MM/YYYY)	Equals to Prior To After	<p>Required;</p> <p>Note: If response to 6a is No and no previous declaration is available, it defaults to:</p> <ul style="list-style-type: none"> • Date of Incorporation for entities incorporated after Jan 1st, 2019, • June 30th, 2019 for entities incorporated before Jan 1st 2019. <p>If a previous declaration is available, start date defaults to the date following the Financial Period End Date on the previous declaration.</p>
6c	Financial Period End Date	Date (DD/MM/YYYY)	Equals to Prior To After	<p>Required;</p> <p>Note: If response to 6a is No, then the date defaults to one year from Financial Period Start Date. E.g., If Financial Period Start Date is October 25th, 2019 then Financial Period End Date will default to October 24th, 2020.</p> <p>Note 2: End date must be later than or equal to the Start Date. Financial period cannot be longer than 12 months. Financial periods over multiple declarations cannot overlap.</p>

1.1.3 Step 2: Relevant Activity

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
7a	Relevant activity that was carried on during the Financial Period.	Lookup Id	Equals to	<p>Required;</p> <p>User will have the option to select one or more activities listed in RELEVANT ACTIVITY LOOKUP section.</p> <p>Notes:</p> <ul style="list-style-type: none"> • There will also be a “None” option if no activity was performed. User cannot select another activity and None at the same time. • If user has selected “None” option, they would skip all step 3 and 4 questions.
7b	Carried on for only part of the Financial Period	Boolean (Y/N)	Equals to	<p>Conditionally required only for the activities selected under 7a except “None” option.</p> <p>Note: On the user interface, this will be a checkbox (hence, No by default) and only needs to be checked if applicable.</p>
7c	Start Date	Date (DD/MM/YYYY)	No Search	<p>Conditionally required if response to 7b is Yes for any of the activities.</p> <p>Note: Cannot be earlier than Financial Period Start Date (6b).</p>

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
7d	End Date	Date (DD/MM/YYYY)	No Search	Conditionally required if response to 7b is Yes for any of the activities. Note: Cannot be later than Financial Period End Date (6c) and must be later than Start Date (7c).

1.1.4 Step 3: Tax Residency

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
8a	Does the entity intend to make a claim of tax residency outside the Virgin Islands under rule 2?	Boolean (Y/N)	Equals to	Conditionally required if at least one activity is selected under 7a. Note: If user has selected No, then 8b-8d are not displayed. If user has selected Yes, then 8b-8d are required and step 4 questions can be skipped.
8b	Jurisdiction in which the entity is tax resident	Lookup Id	Equals to	Conditionally required if response to 8a is Yes. Note: List of jurisdictions available under this field will match country lookup in BOSSs but will exclude BVI and any jurisdictions on Annex 1 to the EU list of non co-operative jurisdictions for tax purposes. The EU list of non co-operative jurisdictions will be configurable as it may be updated a few times in a year. Below is the current list: <ul style="list-style-type: none"> • American Samoa • Cayman Islands • Fiji • Guam • Oman • Palau • Panama • Samoa • Trinidad and Tobago • US Virgin Islands • Vanuatu • Seychelles
8c	Does the entity have a parent entity?	Boolean (Y/N)	Equals to	Conditionally required if response to 8a is Yes. Note: Parent entity refer to a corporate and legal entity that: (a) holds, directly or indirectly, a beneficial interest in 75% or more of the shares in the subsidiary; or (b) holds, directly or indirectly, more than 75% of the voting rights in the subsidiary.
8c.1	Parent entity name	Alphanumeric (100)	No Search	Conditionally required if response to 8c is Yes.
8c.2	Parent entity alternative name	Alphanumeric (100)	No Search	Optional ; Only displayed if response to 8c is Yes. Note: Foreign characters should be supported.

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
8c.3	Parent Entity's jurisdiction of formation	Lookup Id	No Search	Conditionally required if response to 8c is Yes. Note: Lookup values available will be same as the one for "Incorporation Country" in BOSSs.
8c.4	Parent Entity's Incorporation/ Formation Number	Alphanumeric (20)	No Search	Conditionally required if response to 8c is Yes.
8d.1	Upload evidence of Tax Residency in another jurisdiction which meets ITA Rule 3.	Attachment	No Search	Conditionally required if response to 8a is Yes. Note: User must upload evidence under 8d.1 or upload application for provisional treatment under 8d.2 to be able to proceed.
8d.2	Or upload an application for provisional treatment as non-resident under ITA Rule 6 which meets conditions in Rule 10.	Attachment	No Search	Conditionally required if response to 8a is Yes. Note: User must upload evidence under 8d.1 or upload application for provisional treatment under 8d.2 to be able to proceed.

1.1.5 Step 4: Activity Details

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
<p><i>Repeat this section for each of the following activities if selected in 7a:</i></p> <ul style="list-style-type: none"> - <i>If multiple activities are selected then each question will be repeated per activity and numbered as 9a.1a, 9b.1a, etc.</i> <p><i>(Standard reporting)</i></p> <ul style="list-style-type: none"> - <i>Banking business</i> - <i>Insurance business</i> - <i>Fund management business</i> - <i>Finance and leasing business</i> <ul style="list-style-type: none"> - <i>Headquarters business</i> - <i>Shipping business</i> - <i>Distribution and service centre business</i> 				
9.1	Turnover: Total turnover for the relevant activity during the financial period.	Currency lookup, Numeric (2 decimals)	No Search	Required
9.2a	Direction and management: Is the activity directed and managed in the Virgin Islands?	Boolean (Y/N)	Equals to	Optional
9.2b	Please provide details of the persons responsible for direction and management of the relevant activity.		No Search	Required
9.2b.1	Name	Alphanumeric (150)	No Search	Required
9.2b.2	Resident in the Virgin Islands?	Boolean (Y/N)	No Search	Required
9.2b.3	Relation to the entity	Alphanumeric (100)	No Search	Required

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
9.2c	Direction and management: Number of board meetings the entity held during the financial period with relation to this activity.	Numeric (3) Whole number, no decimals.	No Search	Optional.
9.2d	Direction and management: Of those board meetings, how many were held in the Virgin Islands where a quorum of directors was physically present?	Numeric (3) Whole number, no decimals.	No Search	Optional; If response is greater than 0, then display 9.2e and 9.2f. Otherwise, skip these.
9.2e	Please provide a list of persons responsible for direction and management that attended each of the meetings		No Search	Optional; 9.2e.1 to 9.2e.5 are required for each of the directors provided.
9.2e.1	Meeting #	Numeric (3) Positive number, no decimals.	No Search	Optional
9.2e.2	Name	Alphanumeric (150)	No Search	Optional
9.2e.3	Physically Present?	Boolean (Y/N)	No Search	Optional
9.2e.4	Relation to the entity	Alphanumeric (100)	No Search	Optional
9.2e.5	Qualification	Alphanumeric (100)	No Search	Optional
9.2f	Are the minutes for these board meetings being held in the Virgin Islands?	Boolean (Y/N)	Equals to	Optional
9.3a	Expenditure: Total expenditure incurred in the operations of the relevant activity during the financial period (including outsourcing, if applicable).	Currency lookup, Numeric (2 decimals)	No Search	Required
9.3b	Expenditure: Total expenditure incurred in the Virgin Islands in the operations of the relevant activity during the financial period (including outsourcing, if applicable).	Currency lookup, Numeric (2 decimals)	No Search	Required
9.4a	Employees: Total number of employees engaged in the relevant activity.	Numeric (3 decimals)	No Search	Required
9.4b	Employees: Total number of employees engaged in the relevant activity physically present in the Virgin Islands.	Numeric (3 decimals)	No Search	Required

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
9.4c	Provide details on qualifications of the employees in 9.4b		No Search	Optional; 9.4c.1 to 9.4c.3 are required for each of the employees provided.
9.4c.1	Name	Alphanumeric (150)	No Search	Optional
9.4c.2	Qualification	Alphanumeric (100)	No Search	Optional
9.4c.3	Years of relevant experience	Numeric (2 decimals)	No Search	Optional
9.5a	Premises: Provide addresses of all premises within the Virgin Islands used in connection with the relevant activity.	Address Line 1, 2 - alphanumeric (255), Country (Virgin Islands, British)	No Search	Address Line 1 and country are required . Note: User can provide one or more addresses. Note 2: Address country can only be "Virgin Islands, British".
9.6a	CIGA: Select Core Income Generating Activities conducted carried out in the Virgin Islands for the relevant activity.	Multi select - CIGA lookup and None	No Search	Optional
9.6a.1	CIGA: Other option.	Text field (100)	No Search	Conditionally required if Other option is selected in #9.6a;
9.7a	Outsourcing: Has any core income generating activity (CIGA) been outsourced to another entity?	Boolean (Y/N)	Equals to	Required . If Yes, then display 9.7b. Otherwise, skip this.
9.7b	Outsourcing: Provide details of all outsourcing providers		No Search	Conditionally required if response to 9.7a is Yes. User should be able to provide details of multiple providers if needed (repeat 9.7b.1 to 9.7b.5 as many times as needed).
9.7b.1	Outsourcing: Name of entity to whom outsourced	Alphanumeric (150)	No Search	Conditionally required if response to 9.7a is Yes; Note: more than one providers can be provided if applicable.
9.7b.2	Outsourcing: Details of resources deployed by the entity in carrying out the activity on their behalf.	Text area (255)	No Search	Conditionally required if response to 9.7a is Yes; Note: more than one providers can be provided if applicable.
9.7b.3	Outsourcing: Number of staff employed in carrying out CIGA for the entity	Numeric (2 decimals)	No Search	Optional; Note: more than one providers can be provided if applicable.
9.7b.4	Outsourcing: Hours per month each person employed for this relevant activity	Numeric (2 decimals)	No Search	Optional; Note: more than one providers can be provided if applicable.
9.7b.5	Outsourcing: Is the entity able to monitor and control	Boolean (Y/N)	No Search	Optional;

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
	carrying out of the outsourced activity?			Note: more than one providers can be provided if applicable.
9.7c	Outsourcing: Total expenditure incurred on outsourcing in the Virgin Islands during the financial period?	Currency lookup, Numeric (2 decimals)	No Search	Optional
<i>Section 9h should be displayed if "Holding business" is selected in 7a.</i>				
9h.1a to 9h.2a	Repeat questions under following sections in standard reporting (9.4a to 9.5a): - Employees - Premises			
9h.3a	Pure Equity Holding Entity: Does the entity comply with its statutory obligations under the BVI Business Companies Act, 2004 or the Limited Partnership Act, 2017 (whichever is relevant)?	Boolean (Y/N)	Equals to	Optional
9h.3b	Pure Equity Holding Entity: Does the entity actively manage its equity participations?	Boolean (Y/N)	Equals to	Recommended
<i>Section 9i should be displayed if "Intellectual Property business" is selected in 7a.</i>				
9i.1a to 9i.5a	Repeat questions under following sections in standard reporting (9.1a to 9.5a): - Turnover - Direction and management - Expenditure - Employees - Premises			
9i.6a	High risk IP legal entity: Is the entity a high-risk intellectual property entity?	Boolean (Y/N)	Equals to	Required; If response is Yes then display 9i.6b. Otherwise, skip this.
9i.6b	High risk IP legal entity: Does the entity wish to provide evidence to rebut the presumption as set out in ESA section 9(4)?	Boolean (Y/N)	Equals to	Conditionally required if response to 9i.6a is Yes. If response is Yes then display 9i.6c. Otherwise, skip this.
9i.6c	High risk IP legal entity: Upload evidence files	Attachment	No Search	Conditionally required if response to 9i.6b is Yes.
9i.6d	High risk IP legal entity: Gross total annual income of the entity.	Currency lookup, Numeric (2 decimals)	No Search	Conditionally recommended if response if 9i.6a is Yes.
9i.6e	High risk IP legal entity: Gross income through Royalties, if applicable.	Currency lookup, Numeric (2 decimals)	No Search	Conditionally recommended if response if 9i.6a is Yes.
9i.6f	High risk IP legal entity: Gross income through Gains from sale of IP asset, if applicable.	Currency lookup, Numeric (2 decimals)	No Search	Conditionally recommended if response if 9i.6a is Yes.

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
9i.7a	Other CIGA: Does the legal entity conduct CIGA other than those outlined in section 7(h) of the ESA?	Boolean (Y/N)	Equals to	Required; If response is Yes then display 9i.7b. Otherwise, skip this. Note: response to both 9i.6a and 9i.7a cannot be Yes.
9i.7b	Other CIGA: Does the entity wish to provide evidence to rebut the presumption as set out in ESA section 9(3)?	Boolean (Y/N)	Equals to	Conditionally required if response to 9i.7a is Yes. If response is Yes then display 9i.7c. Otherwise, skip this.
9i.7c	Other CIGA: Upload evidence files	Attachment	No Search	Conditionally required if response to 9i.7b is Yes.
9i.8a to 9i.9c	If response to both 9i.6a and 9i.7a is No, then repeat questions under following sections in standard reporting (9.6a to 9.7c): - Core Income Generating Activities (CIGA) - Outsourcing			
9.10a	Equipment: Please provide a description of the nature of any equipment located within the Virgin Islands used in connection with the relevant activity.	Text area (255)	No Search	Required

1.1.6 Step 5: Supporting Details

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
10a	Supporting Comments: Please provide any comments to support your Economic Substance Declaration.	Text Area (255)	No Search	Optional comments field
11a	Supporting Attachments	Attachment	No Search	Any additional attachments (optional)

1.1.7 Other details

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
12a	Status	Lookup: Draft, Submitted, Reopened, Resubmitted	Equals to	Read-only: Changed to Submitted for review at the time of submission (Draft by default). Declarations would be re-opened in exceptional cases where a resubmission is required (e.g., end of provisional treatment period for non-residency and evidence is still not available).
12b	Submission date/time	Date and time (DD/MM/YYYY HH:MM:SS)	Equals to Prior To After	Read-only: Date/time captured automatically
12c	Submitted by	User first & last name	No Search	Read-only: Submitting user captured automatically

1.1.8 Post-submission

#	Question	Response Field Type (Length)	Search Type	Required (must not be blank)/ Recommended (warning if blank)/ Optional (can be blank)
13a	Information Requested: Due Date	Date (DD/MM/YYYY)	Equals to Prior To After	Read-only (provided by CA); When CA users require additional information to be submitted, this section will be visible to provide any comments/attachments requested.
13b	Information Requested: Comments from CA	Text Area (500)	No Search	Read-only (provided by CA); When CA users require additional information to be submitted, this section will be visible to provide any comments/attachments requested.
13c	Information Requested: Please upload any documents requested by ITA to support your Economic Substance Declaration.	Attachments	No Search	Required; When CA users require additional information to be submitted, this section will be visible to provide any comments/attachments requested.
13d	Information Requested: Please provide any comments, if needed	Text Area (500)	No Search	Required; When CA users require additional information to be submitted, this section will be visible to provide any comments/attachments requested.
13e	Information Requested: Submission Date/Time	Date and time (DD/MM/YYYY HH:MM:SS)	No Search	Read-only: Date/time captured automatically
13f	Information Requested: Submitted By	User first & last name	No Search	Read-only: Submitting user captured automatically
14a	Provisional Treatment: Evidence Due Date	Date (DD/MM/YYYY)	Equals to Prior To After	Read-only (provided by CA); If an application for provisional treatment is approved, this field will show due date set by CA users to provide required evidence of non-residency.
14b	Provisional Treatment: Evidence of non-residency	Attachments	No Search	Required; Evidence as per ITA Rule 3 must be provided before due date set by CA.
14c	Provisional Treatment: Submission Date/Time	Date and time (DD/MM/YYYY HH:MM:SS)	No Search	Read-only: Date/time captured automatically
14d	Provisional Treatment: Submitted By	User first & last name	No Search	Read-only: Submitting user captured automatically

1.2 RELEVANT ACTIVITY LOOKUP

The list of relevant activities available for selection is defined in the table below based on the Act. User can select one or more relevant activities and will be required to provide further details per activity that will be used to determine whether they meet the Economic Substance test or not.

#	Relevant Activity
1	Banking business
2	Insurance business
3	Fund management business
4	Finance and leasing business
5	Headquarters business
6	Shipping business
7	Holding business
8	Intellectual property business
9	Distribution and service centre business

1.3 CIGA LOOKUP

The list of CIGA activities available for selection is defined in the table below for each relevant activity. “None” and “Other” option is available for each relevant activity as an addition to the ones defined in the Act. User can select one or more CIGAs. If the user selects “Other” option, they must specify which activity in the available text box.

#	Relevant Activity	Core Income Generating Activities
1.1	Banking business	Raising funds, managing risk including credit, currency and interest risk.
1.2	Banking business	Taking hedging positions.
1.3	Banking business	Providing loans, credit or other financial services to customers.
1.4	Banking business	Managing regulatory capital.
1.5	Banking business	Preparing regulatory reports and returns.
1.6	Banking business	Other (please specify).
2.1	Insurance business	Predicting and calculating risk.
2.2	Insurance business	Insuring or re-insuring against risk.
2.3	Insurance business	Providing insurance business services to clients.
2.4	Insurance business	Other (please specify).
3.1	Fund management business	Taking decisions on the holding and selling of investments.
3.2	Fund management business	Calculating risk and reserves.
3.3	Fund management business	Taking decisions on currency or interest fluctuations and hedging positions.

3.4	Fund management business	Preparing relevant regulatory or other reports for government authorities and investors.
3.5	Fund management business	Other (please specify).
4.1	Finance and leasing business	Agreeing funding terms.
4.2	Finance and leasing business	Identifying and acquiring assets to be leased (in the case of leasing).
4.3	Finance and leasing business	Setting the terms and duration of any financing or leasing.
4.4	Finance and leasing business	Monitoring and revising any agreements.
4.5	Finance and leasing business	Managing any risks.
4.6	Finance and leasing business	Other (please specify).
5.1	Headquarters business	Taking relevant management decisions.
5.2	Headquarters business	Incurring expenditures on behalf of affiliates.
5.3	Headquarters business	Co-ordinating group activities.
5.4	Headquarters business	Other (please specify).
6.1	Shipping business	Managing the crew (including hiring, paying and overseeing crewmembers).
6.2	Shipping business	Hauling and maintaining ships.
6.3	Shipping business	Overseeing and tracking deliveries.
6.4	Shipping business	Determining what goods to order and when to deliver them.
6.5	Shipping business	Organising and overseeing voyages.
6.6	Shipping business	Other (please specify).
8.1	Intellectual property business	Business concerned with intellectual property assets such as patents, research and development.
8.2	Intellectual property business	Business concerned with non-trade intangible assets such as brand, trademark and customer data, marketing, branding and distribution.
8.3	Intellectual property business	Other (please specify).
9.1	Distribution and service centre business	Transporting and storing goods.
9.2	Distribution and service centre business	Managing stocks.
9.3	Distribution and service centre business	Taking orders.
9.4	Distribution and service centre business	Providing consulting or other administrative services.
9.5	Distribution and service centre business	Other (please specify).

1.4 CURRENCY LOOKUP

The list of supported currency codes is provided below. In the ESS Portal, a currency will be selectable from a drop-down list.

Code	Currency
AED	Emirati Dirham
AFN	Afghan Afghani
ALL	Albanian Lek
AMD	Armenian Dram
ANG	Dutch Guilder
AOA	Angolan Kwanza
ARS	Argentine Peso
AUD	Australian Dollar
AWG	Aruban or Dutch Guilder
AZN	Azerbaijan Manat
BAM	Bosnian Convertible Mark
BBD	Barbadian or Bajan Dollar
BDT	Bangladeshi Taka
BGN	Bulgarian Lev
BHD	Bahraini Dinar
BIF	Burundian Franc
BMD	Bermudian Dollar
BND	Bruneian Dollar
BOB	Bolivian Boliviano
BRL	Brazilian Real
BSD	Bahamian Dollar
BTN	Bhutanese Ngultrum
BWP	Botswana Pula
BYN	Belarusian Ruble
BZD	Belizean Dollar
CAD	Canadian Dollar
CDF	Congolese Franc
CHF	Swiss Franc
CLP	Chilean Peso
CNY	Chinese Yuan Renminbi
COP	Colombian Peso
CRC	Costa Rican Colon
CUC	Cuban Convertible Peso
CUP	Cuban Peso

CVE	Cape Verdean Escudo
CZK	Czech Koruna
DJF	Djiboutian Franc
DKK	Danish Krone
DOP	Dominican Peso
DZD	Algerian Dinar
EGP	Egyptian Pound
ERN	Eritrean Nakfa
ETB	Ethiopian Birr
EUR	Euro
FJD	Fijian Dollar
FKP	Falkland Island Pound
GBP	British Pound
GEL	Georgian Lari
GGP	Guernsey Pound
GHS	Ghanaian Cedi
GIP	Gibraltar Pound
GMD	Gambian Dalasi
GNF	Guinean Franc
GTQ	Guatemalan Quetzal
GYD	Guyanese Dollar
HKD	Hong Kong Dollar
HNL	Honduran Lempira
HRK	Croatian Kuna
HTG	Haitian Gourde
HUF	Hungarian Forint
IDR	Indonesian Rupiah
ILS	Israeli Shekel
IMP	Isle of Man Pound
INR	Indian Rupee
IQD	Iraqi Dinar
IRR	Iranian Rial
ISK	Icelandic Krona
JEP	Jersey Pound
JMD	Jamaican Dollar
JOD	Jordanian Dinar
JPY	Japanese Yen
KES	Kenyan Shilling

KGS	Kyrgyzstani Som
KHR	Cambodian Riel
KMF	Comorian Franc
KPW	North Korean Won
KRW	South Korean Won
KWD	Kuwaiti Dinar
KYD	Caymanian Dollar
KZT	Kazakhstani Tenge
LAK	Lao Kip
LBP	Lebanese Pound
LKR	Sri Lankan Rupee
LRD	Liberian Dollar
LSL	Basotho Loti
LYD	Libyan Dinar
MAD	Moroccan Dirham
MDL	Moldovan Leu
MGA	Malagasy Ariary
MKD	Macedonian Denar
MMK	Burmese Kyat
MNT	Mongolian Tughrik
MOP	Macau Pataca
MRU	Mauritanian Ouguiya
MUR	Mauritian Rupee
MVR	Maldivian Rufiyaa
MWK	Malawian Kwacha
MXN	Mexican Peso
MYR	Malaysian Ringgit
MZN	Mozambican Metical
NAD	Namibian Dollar
NGN	Nigerian Naira
NIO	Nicaraguan Cordoba
NOK	Norwegian Krone
NPR	Nepalese Rupee
NZD	New Zealand Dollar
OMR	Omani Rial
PAB	Panamanian Balboa
PEN	Peruvian Sol
PGK	Papua New Guinean Kina

PHP	Philippine Peso
PKR	Pakistani Rupee
PLN	Polish Zloty
PYG	Paraguayan Guarani
QAR	Qatari Riyal
RON	Romanian Leu
RSD	Serbian Dinar
RUB	Russian Ruble
RWF	Rwandan Franc
SAR	Saudi Arabian Riyal
SBD	Solomon Islander Dollar
SCR	Seychellois Rupee
SDG	Sudanese Pound
SEK	Swedish Krona
SGD	Singapore Dollar
SHP	Saint Helenian Pound
SLL	Sierra Leonean Leone
SOS	Somali Shilling
SPL	Seborgan Luigino
SRD	Surinamese Dollar
STN	Sao Tomean Dobra
SVC	Salvadoran Colon
SYP	Syrian Pound
SZL	Swazi Lilangeni
THB	Thai Baht
TJS	Tajikistani Somoni
TMT	Turkmenistani Manat
TND	Tunisian Dinar
TOP	Tongan Pa'anga
TRY	Turkish Lira
TTD	Trinidadian Dollar
TVD	Tuvaluan Dollar
TWD	Taiwan New Dollar
TZS	Tanzanian Shilling
UAH	Ukrainian Hryvnia
UGX	Ugandan Shilling
USD	US Dollar
UYU	Uruguayan Peso

UZS	Uzbekistani Som
VEF	Venezuelan Bolívar
VES	Venezuelan Bolívar
VND	Vietnamese Dong
VUV	Ni-Vanuatu Vatu
WST	Samoan Tala
XAF	Central African CFA Franc BEAC
XCD	East Caribbean Dollar
XOF	CFA Franc
XPF	CFP Franc
YER	Yemeni Rial
ZAR	South African Rand
ZMW	Zambian Kwacha
ZWD	Zimbabwean Dollar

1.5 GLOSSARY

Term	Definition
ESS	Economic Substance System
CSP	Corporate Service Provider
BOSSs	Beneficial Ownership Secure Search system
CIGA	Core Income Generating Activity