

Requesting Party Reference: _____

Tax Information Exchange Agreement (“TIEA”) Request

Date this Request is being sent to the British Virgin Islands (“BVI”): _____

| <u>PART 1- Information required to satisfy overall conformity with the TIEA</u> | |
|---|--|
| 1. This is a request for Information under the Agreement between the Government of _____ [enter the name of country] and the Government of the BVI for the Exchange of Information relating to taxes. | |
| 2. This request for exchange of information is (please indicate by placing an ‘x’ where appropriate) <ul style="list-style-type: none">• being made by _____ [enter the name of the Competent Authority], for the purposes of the above mentioned TIEA. <input type="checkbox"/>• being made by and on behalf of _____ [enter the name of the Competent Authority] acting by and through their delegate _____ [Enter the name and address of the delegate], for the purposes of the above mentioned TIEA. <input type="checkbox"/> | |
| 3. The request relates to the: <ul style="list-style-type: none">• Assessment, collection or enforcement of tax(es) in relation to the person(s) named below. <input type="checkbox"/>• Investigation or prosecution of criminal tax matters in relation to the person(s) named below. <input type="checkbox"/>• (If any other type please specify here) in relation to the person(s) named below. <input type="checkbox"/> _____ _____ _____ _____ _____ _____ _____ Which is in accordance with Article _____ [enter the relevant Article number relating to the type of request] of the TIEA. | |
| 4. The request relates to _____ [enter the tax(es) which are relevant to the request] which is in accordance with Article _____ [Enter the relevant Article Number] of the TIEA. | |

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Part 2- Information provided to support the request

N.B. If there is more than one person involved in the request please provide the details for each person separately by copying and pasting sections 5 – 11, as appropriate.

5. The identity of person(s) under examination or investigation and required information:

In the case of an individual:

| | |
|--|-------------------------|
| Name: | _____ |
| Last known address: | _____ _____ _____ |
| Other Identifying details available (specify) | _____ _____ _____ |

In case of a company:

| | |
|--|-------------------------|
| Name: | _____ _____ |
| Last known address: | _____ _____ _____ |
| Date of registration/incorporation (if known): | _____ |
| Place of Incorporation (If known): | _____ _____ |

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| 6. The period for which the information is requested: | From: _____ |
| | To: _____ (Inclusive) |

7. Details of the information/documents required:
[Enter in as much details as possible, the information/documents you are requesting]

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| _____ _____ _____ _____ _____ _____ |
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(add additional pages where required.)

8. The tax purpose for which the information is sought:

_____ (add additional pages where required)

[Please provide a summary of the tax purpose for which the information is sought relating to the person and/or company including]:

8.1 The nature of the activity being examined/investigated (with reference to section 3 of the form).

8.2 The type of taxes which are subject to the examination/investigation, including details of the relevant taxable period of each tax.

8.3 If the period(s) for which the information/documents are required (see section 6 of the form) relate to any period of time outside the tax years detailed in 8.2, please explain the connection between such information and the tax years listed.

9. The reason(s) why the information requested is considered to be “foreseeably relevant” to tax administration and enforcement within your territory, with respect to the person identified in section 5:

[Summarise the relevant details of your examination/investigation which you consider indicate that the information/documents requested are foreseeably relevant to the examination/investigation]

_____ (add additional pages where required.)

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9.1 Have you provided the Competent Authority of the BVI with all of the background information which is relevant to the request? [If 'No' provide details of the reason(s) why the omitted information has not been provided]. Yes No

(add additional pages where required.)

10. The grounds for believing that the information requested is present in the BVI or is in the possession of or obtainable by a person in the BVI:

[explain here the reason, factors and evidence from which it has been determined that the information is in the possession of or obtainable by a person in the BVI]

11. Details of the person believed to be in possession of or able to obtain the information requested:

N.B. If there is more than one person believed to be in possession of or able to obtain the information, please provide the details of each person in the box provided. If more than three (3) persons please provide details on an additional page.

| | |
|---|---|
| Name: | _____ |
| Last known address: | _____ _____ _____ _____ |
| Capacity in which they hold the information (if known). E.g. if a Trustee provide details of the Trust; If a Company Officer, provide details of the Company: | _____ _____ _____ _____ _____ |

| | |
|---------------------|----------------|
| Name: | _____ |
| Last known address: | _____ _____ |

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| <p>Capacity in which they hold the information (if known). E.g. if a Trustee provide details of the Trust; If a Company Officer, provide details of the Company:</p> | <hr/> <hr/> <hr/> <hr/> <hr/> |
| <p>Name:</p> | <hr/> |
| <p>Last known address:</p> | <hr/> <hr/> <hr/> <hr/> |
| <p>Capacity in which they hold the information (if known). E.g. if a Trustee provide details of the Trust; If a Company Officer, provide details of the Company:</p> | <hr/> <hr/> <hr/> <hr/> <hr/> |
| <p>12. Details of the format in which you prefer the information to be provided:</p> <ul style="list-style-type: none"> • Copies of original documents (not authenticated/certified); or • Copies of original documents (authenticated/certified); or • Electronic encrypted documents | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| <p>13. I confirm that the request conforms to our laws and administrative practices, and the information would be obtainable in similar circumstances, both for own tax purpose and in response to a TIEA request from the Competent Authority of the BVI.</p> | |
| <p>14. I confirm that all reasonable means have been pursued in our territory, except where this would give rise to disproportionate difficulty.</p> | |
| <p>15. I confirm that assessment or collection of the tax(es), which is/are the subject of this request is not barred by any Statue of Limitation or similar restriction in our territory. [If there is any reliance on “special circumstances” to extend the normal period of limitation, please describe and explain the special circumstances]</p> <hr/> <hr/> <hr/> <hr/> <hr/> | |

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| _____ (please add additional pages where required.) |
| 16. I confirm that the information contained in this request is furnished under the provisions of an in conformity with the TIEA with the Virgin Islands and that the use and disclosure of information which will be provided as a result of this request will be governed accordingly. |

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| Part 3- Potentially excluded information required | |
| 17. Do you believe that any of the information sought is, or maybe, subject to: | |
| 17.1 Legal Privilege? (delete as appropriate) [If “yes”, provide details] | Yes <input type="checkbox"/> |
| _____ | No <input type="checkbox"/> |
| _____ (please add additional pages where required.) | |
| 17.2 A trade, business, industrial or commercial or professional secret or trade process?(delete as appropriate) [If “yes”, provide details] | Yes <input type="checkbox"/> |
| _____ | No <input type="checkbox"/> |
| _____ (please add additional pages where required.) | |
| For the avoidance of doubt, if it is determined that any of the information sought is subject to legal privilege, a trade, business, industrial or commercial or professional secret it will not be possible to exchange that information. | |

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| Part 4- Operational aspects of the request | |
| 18. Is there any specific time limit within which you require the information to be provided (e.g. to meet court deadlines, etc) [If ‘yes’, enter the date that the information is required by or the time limit associated with this request, together with the reason for the timescale] | Yes <input type="checkbox"/> |
| _____ | No <input type="checkbox"/> |
| _____ | |
| _____ (please add additional pages where required.) | |
| 19. If in section 12 you requested “copies of original documents (authenticated/certified)” please clarify whether specific wording is required in the certificate. [If “yes”, please either provide details of the specific text to be included in the certificate or provide a template of the certificate you would require to be | Yes <input type="checkbox"/> |
| _____ | No <input type="checkbox"/> |

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| <p>completed]</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> | |
| <p>20. The Mutual Legal Assistance (Tax Matters) Act, 2003 includes a provision which enables the Competent Authority of the BVI to require a person, who is served with a Notice to Produce Information, not to advise third parties. Do you wish the Competent Authority of the BVI to invoke this provision in any formal notice?</p> <p>[If “Yes”, please provide:</p> <p>20.1 The reason(s) why you believe that, without the specified requirement, your enquiry and/or the assessment or collection of tax may be seriously prejudiced.</p> <p>20.2 Confirmation that you would be able to impose similar prohibition in the event of a request being made to you by the Virgin Islands in similar circumstances.]</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> | <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> |
| <p>21. Do you consider there to be significant risk that the person(s) in possession of or able to obtain the information being requested would remove, tamper with, falsify or destroy the documents/information held if requested to provide them?</p> <p>[If “Yes”, please provide any information/evidence you have in support of this. Note: Your response will then form the basis of any application to the Magistrate for a search warrant]</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> | |

