**TEMPLATES FOR AUTHORISATION LETTERS FOR**

**COUNTRY BY COUNTRY REPORTING REGISTRATION APPLICATIONS IN THE BRITISH VIRGIN ISLANDS**

**TEMPLATE 1 OF 2**

**[USE THIS LETTER IF A SINGLE CONSTITUENT ENTITY IS APPOINTING ITS PRIMARY USER]**

**Use official Letterhead of the Constituent Entity with contact details: Address, telephone number, email and website if available**

*[Insert Date]*

Director

International Tax Authority

Peace House, Pickering Drive

Road Town, Tortola

Virgin Islands, VG1110

Dear Sir/Madam,

**Re: Authorisation Letter for the appointment of Primary User to use BVIFARS in accordance with the BVI Country by Country Reporting Legislation**

Reference is made to the captioned matter.

This letter is to support my application for registration under section 38 ***[insert (1) or (2) whichever is relevant]*** of the Mutual Legal Assistance Tax Matters Act, 2003 as amended by Act No. 8 of 2018 (BVICbC Legislation).

The registering entity qualifies as a Constituent Entity; it is resident in the British Virgin Islands and forms a part of the MNE Group – ***[Insert Name of MNE Group]***. As such, it authorises, ***[insert name of the individual]***as its Primary User for the BVI Financial Account Reporting System to satisfy its obligations under the BVICbC Legislation.

**Details of Primary User**

|  |  |
| --- | --- |
| Position |  |
| Email address |  |
| Telephone number |  |
| Physical address |  |

The Primary User is authorised to represent this Constituent Entity for the purposes of compliance with the BVICbC Legislation and also to provide any change notice in respect of any subsequent change to the information required under the Legislation.

We will promptly provide you with an updated version of this authorisation letter in the event there is any change in the information contained herein.

Sincerely yours,

*[Sign here]*

Print Name

Position [must be a Director / Senior Manager]

Constituent Entity - [Insert name of Constituent Entity]

**TEMPLATE 2 OF 2**

**[USE THIS LETTER IF THE MNE GROUP IS APPOINTING A SINGLE PRIMARY USER FOR MORE THAN ONE CONSTITUENT ENTITY]**

**Use official Letterhead of MNE Group with contact details: Address, telephone number, email and website if available of MNE Group**

*[Insert Date]*

Director

International Tax Authority

Peace House, Pickering Drive

Road Town, Tortola

Virgin Islands, VG 1110

Dear Sir/Madam,

**Re: Authorisation Letter for the appointment of Primary User to use BVIFARS in accordance with the BVI Country by Country Reporting Legislation**

Reference is made to the captioned matter.

This letter is to support my application for registration under section 38 ***[insert (1) or (2) whichever is relevant]*** of the Mutual Legal Assistance Tax Matters Act, 2003 as amended by Act No. 8 of 2018 (BVICbC Legislation).

Attached as **Appendix 1** are the Constituent Entities that are resident in the British Virgin Islands and form part of this MNE Group. Each of these Constituent Entities has authorised, ***[insert name of the individual]***as their Primary User for the BVI Financial Account Reporting System to satisfy their obligations under the BVICbC Legislation.

**Details of Primary User:**

|  |  |
| --- | --- |
| Position  |  |
| Email address |  |
| Telephone number |  |
| Physical address |  |

Each of our British Virgin Islands Constituent Entities has authorised the Primary User to represent it in that capacity for the purpose of compliance with the BVICbC Legislation and also to provide any change notice in respect of any subsequent change in the information required under the Legislation.

We will promptly provide you with an updated version of this authorisation letter in the event there is any change in the information contained herein.

Sincerely yours,

*[Sign here]*

Print Name

Position [must be a Director / Senior Manager]

Reporting Entity of MNE Group – [Insert name of Reporting Entity]

**Appendix 1**

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| **List of Constituent Entity Names** |
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