

Schedule

If you have declared that the Entity is a commercial entity conducting a relevant activity, substantiating proof for expenditure and relevant income for Relevant Activities may include:

- Financial statements for the relevant fiscal period

If you have declared that the Entity is tax resident in a jurisdiction outside of The Bahamas please attach any of the following documentation under each category to demonstrate proof of the Entity's registration and compliance with the tax requirements of that jurisdiction.

Proof that the Entity is tax resident in the other jurisdiction:

- A tax residence certificate issued by a foreign jurisdiction;
- An official receipt or statement issued by a foreign tax authority;
- Tax assessments, demands or evidence of payment issued by the foreign tax authority;
- Rulings issues by the tax authority of the other jurisdiction;
- Tax returns submitted to the foreign tax authority.

Proof that the Entity is subject to the jurisdiction's corporate income tax system:

- Tax assessments, demands or evidence of payment issued by the foreign tax authority;
- Tax returns submitted to the foreign tax authority;
- Rulings issued by the tax authority of the other jurisdiction.

If you have declared that the Entity is engaged in a relevant activity and that it conducts its core income generating activities in The Bahamas, but it is resident owned in The Bahamas, please confirm that the following documents are attached:

- Shareholders' registers indicating the name and address of the shareholder(s) and quantity of shares held;
- Copy of the passport of the shareholder(s) or beneficial owner(s), if the shareholder is an entity (if Bahamian citizens)
- Copy of the permanent residency certificate of the shareholder/beneficial owner(s) (if holding permanent residency status).

If you have declared that the Entity is engaged in a relevant activity "Commercial Use of Intellectual Property and that it conducts its core income generating activities in The Bahamas, please confirm that the following documents are attached:

- Detailed business plan which explains the rationale for holding Intellectual Property assets in The Bahamas:
- Evidence that decision making is taking place within the Bahamas, including but not limited to, minutes of meetings which have taken place in The Bahamas.