

Schedule

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

___ Financial statements for the relevant fiscal period

If you have declared that the Entity is a tax resident in a jurisdiction outside of The Bahamas, please attach any of the following documents 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 the foreign jurisdiction;
- ___ An official receipt or statement issued by a foreign tax authority;
- ___ Tax assessments, demands, or evidence of payments issued by the foreign tax authority;
- ___ Rulings issued 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 payments 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 ensure that the following documents are attached:

- ___ Shareholders' registers indicating the name and address of the shareholder(s) and number of shares held;
- ___ If the shareholder is an individual, copy of their Bahamian passport or permanent residency certificate;
- ___ If the shareholder is an Entity, a copy of the Bahamian passport or permanent residency certificate of the natural person/s who are beneficial owner(s).

If you have declared that the Entity is engaged in the relevant activity of "Commercial Use of Intellectual Property" and it conducts its core income-generating activities in The Bahamas, please ensure 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 held in The Bahamas.