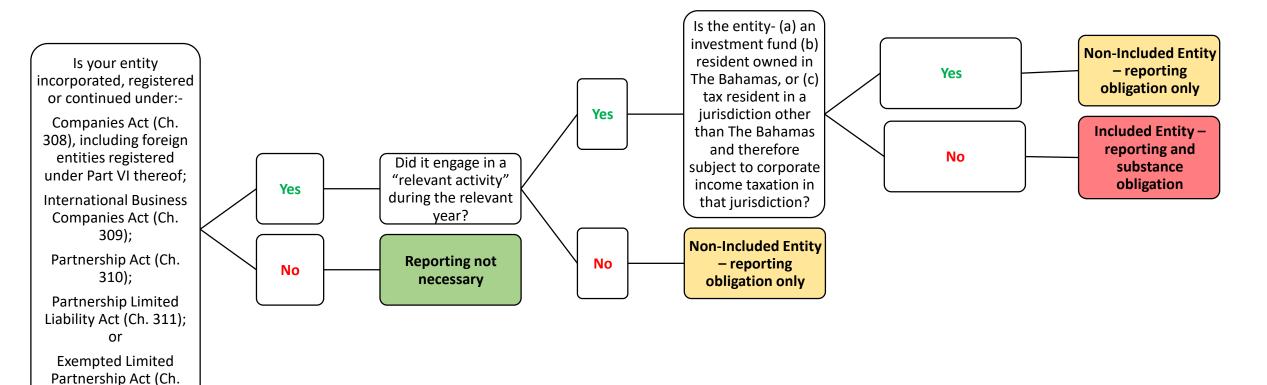# HJC CESRA Decision Tree – Classifying your Entity

Is your entity incorporated, registered or continued under:-

Companies Act (Ch. 308), including foreign entities registered under Part VI thereof;

International Business Companies Act (Ch. 309);

Partnership Act (Ch. 310);

Partnership Limited Liability Act (Ch. 311); or

Exempted Limited Partnership Act (Ch. 312)

Yes → Did it engage in a "relevant activity" during the relevant year?

No → **Reporting not necessary**

Did it engage in a "relevant activity" during the relevant year?

Yes → Is the entity- (a) an investment fund (b) resident owned in The Bahamas, or (c) tax resident in a jurisdiction other than The Bahamas and therefore subject to corporate income taxation in that jurisdiction?

No → **Non-Included Entity – reporting obligation only**

Is the entity- (a) an investment fund (b) resident owned in The Bahamas, or (c) tax resident in a jurisdiction other than The Bahamas and therefore subject to corporate income taxation in that jurisdiction?

Yes → **Non-Included Entity – reporting obligation only**

No → **Included Entity – reporting and substance obligation**