



**Row 8: Excluded Entities**

To be completed by resident entities claiming to be excluded entities

8. Basis for claim to be excluded entity in assessment period (tick one box only):
- Tax resident in country outside Saint Vincent and the Grenadines  **Complete rows 9 to 16**
- Locally controlled entity  **Go to row 17**

**Rows 9 to 17: Tax Residence Outside Saint Vincent and the Grenadines**

To be completed (as applicable) by excluded entities claiming tax residence outside Saint Vincent and the Grenadines, whether or not the excluded entity undertook a relevant activity during the assessment period

9. Country in which the entity was tax resident during assessment period:

10. Tax identification number (TIN) or equivalent for country of tax residence:

11. Was the entity subject to corporate income tax on all of its income from relevant activities undertaken during the assessment by virtue of its tax residence in the country specified in row 9:
- Yes
- No
- If “No”, provide a full explanation as to how the entity justifies its claim to be an excluded entity on the basis of tax residence outside Saint Vincent and the Grenadines:
- Attach a tax certificate, or equivalent document, issued by the tax authority in the country specified in row 9 concerned or, if not available, such other documents that the entity relies on to demonstrate its tax residency outside Saint Vincent and the Grenadines.
- Go to row 12**

12. Does the entity have any holding entities: Yes  **Go to row 13**
- No  **Go to row 14**

13. List all holding entities of the resident entity:
- Holding entity 1:**
- Full legal name of holding entity:
- Former names (if any):
- Address of holding entity’s principal place of business or principal office:
- Address of holding entity’s registered office (if applicable):
- Legal form of holding entity:
- Country in which holding entity is constituted:
- Law by which holding entity is governed:
- The registration number or similar of the holding entity (if applicable):
- Country of tax residence of holding entity:
- TIN or equivalent of holding entity:
- Is the holding entity an ultimate holding entity: Yes

No

**Holding entity 2 (if applicable):**

Full legal name of holding entity:

Former names (if any):

Address of holding entity's principal place of business or principal office:

Address of holding entity's registered office (if applicable):

Legal form of holding entity:

Country in which holding entity is constituted:

Law by which holding entity is governed:

The registration number or similar of the holding entity (if applicable):

Country of tax residence of holding entity:

TIN or equivalent of holding entity:

Is the holding entity an ultimate holding entity: Yes

No

If more than 2 holding entities, continue on separate sheet providing the information set out in this row for each additional holding entity

**Go to row 14**

**14.** Does the entity have any ultimate beneficial owners who are individuals:

Yes  **Go to row 15**

No  **Go to row 16**

**15.** State the number of ultimate beneficial owners of the entity who are individuals:

Provide the following information with respect to each ultimate beneficial owner of the entity who is an individual:

**Ultimate beneficial owner (individual) 1:**

Full legal name:

Former names (if any):

Nationality:

Country in which located:

Usual residential address:

Basis for beneficial ownership: Issued shares

Voting rights

Right to appoint/remove director

Significant influence or control

If the shares, voting or other rights or the significant influence or control are held or exercised indirectly or through another person, provide full details:

**Ultimate beneficial owner (individual) 2:**

Full legal name:

Former names (if any):

Nationality:

Country in which located:

Usual residential address:

Basis for beneficial ownership:	Issued shares	<input type="checkbox"/>
	Voting rights	<input type="checkbox"/>
	Right to appoint/remove director	<input type="checkbox"/>
	Significant influence or control	<input type="checkbox"/>

If the shares, voting or other rights or the significant influence or control are held or exercised indirectly or through another person, provide full details:

If the entity has more than 2 ultimate beneficial owners who are individuals, continue on separate sheet providing the same information for each additional ultimate beneficial owner who is an individual beneficial owner

**Go to row 16**

**16.** Does the entity have any (non-individual) ultimate beneficial owners:

Yes  **Go to row 17**

No  **Go to Declaration**

**17.** State the number of ultimate beneficial owners of the entity which are persons who are not individuals:

Provide the following information with respect to each ultimate beneficial owner of the entity who is a person other than an individual:

**Ultimate (non-individual) beneficial owner 1:**

Type of person and legal form:

Full legal name:

Country in which located:

Address:

Registered office (if applicable):

The registration number or similar of the entity (if applicable):

Country of tax residence of entity:

TIN or equivalent of entity:

Basis for beneficial ownership:

Issued shares	<input type="checkbox"/>
Voting rights	<input type="checkbox"/>
Right to appoint/remove director	<input type="checkbox"/>
Significant influence or control	<input type="checkbox"/>

If the shares, voting or other rights or the significant influence or control are held or exercised indirectly or through another person, provide full details:

**Ultimate (non-individual) beneficial owner 2:**

Type of person and legal form:

Full legal name:

Country in which located:

Address:

Registered office (if applicable):

The registration number or similar of the entity (if applicable):

Country of tax residence of entity:

TIN or equivalent of entity:

Basis for beneficial ownership:

Issued shares	<input type="checkbox"/>
Voting rights	<input type="checkbox"/>
Right to appoint/remove director	<input type="checkbox"/>
Significant influence or control	<input type="checkbox"/>

If the shares, voting or other rights or the significant influence or control are held or exercised indirectly or through another person, provide full details:

If the entity has more than 2 ultimate beneficial owners who are not individuals, continue on separate sheet providing the same information for each additional ultimate beneficial owner who is an individual

**Go to Declaration**

**Rows 18 to 30: Locally Controlled Entities**  
 To be completed, as applicable, by an excluded entity claiming to be a locally controlled entity

<b>18.</b>	<p>Did the excluded entity undertake a relevant activity during the assessment period:</p> <p>Yes <input type="checkbox"/> <b>Complete rows 19 to 30 (as applicable)</b></p> <p>No <input type="checkbox"/> <b>Go to Declaration</b></p>
<b>19.</b>	<p>Tax identification number of the entity in Saint Vincent and the Grenadines:</p>
<b>20.</b>	<p>Description of the activities and business undertaken by the entity:</p>

<b>21.</b>	<p>I/we confirm that ..... (full name of entity):</p> <p>1. Conducts its activities exclusively in Saint Vincent and the Grenadines</p> <p>2. Is not part of a multinational enterprise group</p>																												
<b>22.</b>	<p><b>Individual shareholding owners/vote controllers</b></p> <p>Does the excluded entity have any shareholding owners and/or vote cotrollers who are individuals:</p> <p style="text-align: right;">Yes <input type="checkbox"/> <b>Provide the information requested below</b></p> <p style="text-align: right;">No <input type="checkbox"/> <b>Go to row 23</b></p> <p>Provide details of each individual shareholding owner or vote controller of the excluded entity:</p> <p><b>Individual shareholding owner and/or vote controller 1:</b></p> <p>Full legal name:</p> <p>Former names (if any):</p> <p>Nationality:</p> <p>Is the individual shareholding owner/vote controller a local person (as defined in section 6 of the Act):</p> <p style="text-align: right;">Yes <input type="checkbox"/></p> <p style="text-align: right;">No <input type="checkbox"/></p> <p>If a local person, basis for right to reside in Saint Vincent and the Grenadines:</p> <p>Usual residential address:</p> <p>The individual is:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 35%;"></td> <td style="width: 20%;">Shareholding owner</td> <td style="width: 10%;"><input type="checkbox"/></td> <td style="width: 15%;">Direct</td> <td style="width: 10%;"><input type="checkbox"/></td> <td style="width: 10%;">Indirect</td> <td style="width: 10%;"><input type="checkbox"/></td> </tr> <tr> <td></td> <td>Vote controller</td> <td><input type="checkbox"/></td> <td>Direct</td> <td><input type="checkbox"/></td> <td>Indirect</td> <td><input type="checkbox"/></td> </tr> </table> <p>Percentage of issued shares owned:</p> <p>Percentage of voting rights held:</p> <p>If the individual owns issued shares, or exercises voting rights indirectly, full details must be provided below or on a separate sheet</p> <p><b>Individual shareholding owner and/or vote controller 2:</b></p> <p>Full legal name:</p> <p>Former names (if any):</p> <p>Nationality:</p> <p>Is the shareholding owner/vote controller a local person (as defined in section 6 of the Act):</p> <p style="text-align: right;">Yes <input type="checkbox"/></p> <p style="text-align: right;">No <input type="checkbox"/></p> <p>Basis for right to reside in Saint Vincent and the Grenadines:</p> <p>Usual residential address:</p> <p>The local person is:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 35%;"></td> <td style="width: 20%;">Shareholding owner</td> <td style="width: 10%;"><input type="checkbox"/></td> <td style="width: 15%;">Direct</td> <td style="width: 10%;"><input type="checkbox"/></td> <td style="width: 10%;">Indirect</td> <td style="width: 10%;"><input type="checkbox"/></td> </tr> <tr> <td></td> <td>Vote controller</td> <td><input type="checkbox"/></td> <td>Direct</td> <td><input type="checkbox"/></td> <td>Indirect</td> <td><input type="checkbox"/></td> </tr> </table>		Shareholding owner	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>		Vote controller	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>		Shareholding owner	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>		Vote controller	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>
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	<p>Percentage of issued shares owned:</p> <p>Percentage of voting rights held:</p> <p>If the local person owns issued shares, or exercises voting rights indirectly, full details must be provided below or on a separate sheet</p> <p>If the entity has more than 2 shareholding owners/vote controllers who are individual local persons, continue on separate sheet providing the same information as above for each additional shareholding owner/vote controller</p> <p><b>Go to row 23</b></p>												
<b>23.</b>	<p><b>Government shareholding owner/vote controller</b></p> <p>Is the Government a shareholding owner and/or a vote controller of the excluded entity:</p> <p style="text-align: right;">Yes <input type="checkbox"/> <b>Provide the information requested below</b></p> <p style="text-align: right;">No <input type="checkbox"/> <b>Go to row 24</b></p> <p>Responsible Ministry or Department:</p> <p>The Government is:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 35%;">Shareholding owner</td> <td style="width: 15%;"><input type="checkbox"/></td> <td style="width: 15%;">Direct</td> <td style="width: 15%;"><input type="checkbox"/></td> <td style="width: 20%;">Indirect</td> <td style="width: 10%;"><input type="checkbox"/></td> </tr> <tr> <td>Vote controller</td> <td><input type="checkbox"/></td> <td>Direct</td> <td><input type="checkbox"/></td> <td>Indirect</td> <td><input type="checkbox"/></td> </tr> </table> <p>Percentage of issued shares owned:</p> <p>Percentage of voting rights held:</p> <p>If the Government owns issued shares and/or exercises voting rights indirectly, full details must be provided below or on a separate sheet</p> <p><b>Go to row 24</b></p>	Shareholding owner	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>	Vote controller	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>
Shareholding owner	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>								
Vote controller	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>								
<b>24.</b>	<p><b>Local authority shareholding owners/vote controllers</b></p> <p>Are any local authorities shareholding owners and/or vote controllers of the excluded entity:</p> <p style="text-align: right;">Yes <input type="checkbox"/> <b>Provide the information requested below</b></p> <p style="text-align: right;">No <input type="checkbox"/> <b>Go to row 25</b></p> <p>State for each local authority that is a shareholding owner and/or vote controller:</p> <p>Name of local authority:</p> <p>Responsible Department:</p> <p>Contact telephone number:</p> <p>The local authority is:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 35%;">Shareholding owner</td> <td style="width: 15%;"><input type="checkbox"/></td> <td style="width: 15%;">Direct</td> <td style="width: 15%;"><input type="checkbox"/></td> <td style="width: 20%;">Indirect</td> <td style="width: 10%;"><input type="checkbox"/></td> </tr> <tr> <td>Vote controller</td> <td><input type="checkbox"/></td> <td>Direct</td> <td><input type="checkbox"/></td> <td>Indirect</td> <td><input type="checkbox"/></td> </tr> </table> <p>Percentage of issued shares owned:</p> <p>Percentage of voting rights held:</p> <p>If the local authority owns issued shares, or exercises voting rights, indirectly, full details must be provided below or on a separate sheet</p> <p>Provide details of any other local authorities who are shareholding owners/vote controllers on a separate sheet</p> <p><b>Go to row 25</b></p>	Shareholding owner	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>	Vote controller	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>
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Vote controller	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>								
<b>25.</b>	<p><b>Publicly owned entity shareholding owners/vote controllers</b></p> <p>Are any publicly owned entities shareholding owners and/or vote controllers of the excluded entity:</p> <p style="text-align: right;">Yes <input type="checkbox"/> <b>Provide the information requested below</b></p>												

No  **Go to row 26**

State for each publicly owned entity that is a shareholding owner and/or vote controller:

Name of publicly owned entity:

Act under which entity constituted:

The publicly owned entity is:

Shareholding owner	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>
Vote controller	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>

Percentage of issued shares owned:

Percentage of voting rights held:

If the publicly owned entity owns issued shares and/or exercises voting rights, indirectly, full details must be provided below or on a separate sheet

Provide details of any other publicly owned entities who are shareholding owners/vote controllers on a separate sheet

**Go to row 26**

**26. Other entity or person shareholding owners/vote controllers (cannot be local persons)**

Are any entities or persons shareholding owners and/or vote controllers of the excluded entity:

Yes  **Provide the information requested below**  
No  **Go to row 27**

State for each other entity/person that is a shareholding owner and/or vote controller:

Full legal name:

Former names (if any):

Legal form of shareholding entity/vote controller:

Address of shareholding owner/vote controller (eg. principal place of business or principal office):

Address of shareholding owner/vote controller's registered office (if applicable):

Country in which shareholding owner/vote controller is constituted:

Law by which shareholding owner/vote controller is governed:

The registration number or similar of the holding entity (if applicable):

The entity or other person is:

Shareholding owner	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>
Vote controller	<input type="checkbox"/>	Direct	<input type="checkbox"/>	Indirect	<input type="checkbox"/>

Percentage of issued shares owned:

Percentage of voting rights held:

If the entity or other person owns issued shares and/or exercises voting rights, indirectly, full details must be provided below or on a separate sheet



	<p>Provide details of any other entities or persons who are shareholding owners/vote controllers on a separate sheet</p> <p><b>Go to row 27</b></p>																																				
<p><b>27.</b></p>	<p><b>Qualifying share ownership/vote holders</b></p> <p>Total percentage of issued shares of resident entity owned directly or indirectly by local persons:</p> <p>Total percentage voting rights controlled directly or indirectly by local persons:</p> <p><b>Go to row 28</b></p>																																				
<p><b>28.</b></p>	<p><b>Directors</b></p> <p>Provide list of directors who are local persons (as defined in section 6 of the Act):</p> <table border="0" data-bbox="186 639 1404 1088"> <thead> <tr> <th style="text-align: center;"><u>Full Name</u></th> <th style="text-align: center;"><u>Director type (eg individual/corporate)</u></th> </tr> </thead> <tbody> <tr><td>1.</td><td></td></tr> <tr><td>2.</td><td></td></tr> <tr><td>3.</td><td></td></tr> <tr><td>4.</td><td></td></tr> <tr><td>5.</td><td></td></tr> <tr><td>6.</td><td></td></tr> <tr><td>7.</td><td></td></tr> <tr><td>8.</td><td></td></tr> </tbody> </table> <p>Provide list of directors who are not local persons:</p> <table border="0" data-bbox="186 1209 1404 1653"> <thead> <tr> <th style="text-align: center;"><u>Full Name</u></th> <th style="text-align: center;"><u>Director type (eg individual/corporate)</u></th> </tr> </thead> <tbody> <tr><td>1.</td><td></td></tr> <tr><td>2.</td><td></td></tr> <tr><td>3.</td><td></td></tr> <tr><td>4.</td><td></td></tr> <tr><td>5.</td><td></td></tr> <tr><td>6.</td><td></td></tr> <tr><td>7.</td><td></td></tr> <tr><td>8.</td><td></td></tr> </tbody> </table> <p><b>Go to row 29</b></p>	<u>Full Name</u>	<u>Director type (eg individual/corporate)</u>	1.		2.		3.		4.		5.		6.		7.		8.		<u>Full Name</u>	<u>Director type (eg individual/corporate)</u>	1.		2.		3.		4.		5.		6.		7.		8.	
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<p><b>29.</b></p>	<p><b>Individual directors</b></p> <p>Provide the following information with respect to each director of the excluded entity who is an individual:</p> <p><b>Director (individual) 1:</b></p> <p>Full legal name:</p> <p>Former names (if any):</p> <p>Nationality:</p> <p>Country in which located:</p> <p>Usual residential address:</p> <p><b>Director (individual) 2:</b></p> <p>Full legal name:</p> <p>Former names (if any):</p> <p>Nationality:</p> <p>Country in which located:</p> <p>Usual residential address:</p>																																				

**Director (individual) 3:**

Full legal name:

Former names (if any):

Nationality:

Country in which located:

Usual residential address:

If more than 3 directors who are individuals, provide details on a separate sheet.

**Go to row 30**

**30.**

Corporate directors

**Director (corporate) 1:**

Full legal name of corporate director:

Former names (if any):

Address of director's principal place of business or principal office:

Address of director's registered office (if applicable):

Legal form of director:

Country in which director is constituted:

Law by which director is governed:

The registration number or similar of the director (if applicable):

**Director (corporate) 2:**

Full legal name of corporate director:

Former names (if any):

Address of director's principal place of business or principal office:

Address of director's registered office (if applicable):

Legal form of director:

Country in which director is constituted:

Law by which director is governed:

The registration number or similar of the director (if applicable):

**Director (corporate) 3:**

Full legal name of corporate director:

Former names (if any):

Address of director's principal place of business or principal office:

	<p>Address of director's registered office (if applicable):</p> <p>Legal form of director:</p> <p>Country in which director is constituted:</p> <p>Law by which director is governed:</p> <p>The registration number or similar of the director (if applicable):</p> <p>If more than 3 directors who are companies or other entities, provide details on a separate sheet.</p> <p><b>Go to Declaration</b></p>
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**Declaration:**

I ..... declare that all information in this Return is accurate and I understand that under section 27 of the International Tax Co-operation (Economic Substance) Act 2020, it is an offence to knowingly or willfully provide false or misleading information to the Controller, including by the omission of material information. I further declare that I am authorised to sign this Return.

Signed under my hand this ..... day of ..... 20 .....

.....  
Signature

.....  
Director or other Officer

**Note:**

Form 2 must be completed by every relevant entity (i.e. a resident entity that is not an excluded entity) that undertook a relevant activity during the assessment period.