



SAINT VINCENT AND THE GRENADINES

Exchange of Information Manual

Issued pursuant to section 5 of the International Cooperation
(Tax Information Agreements) Act, 2011
under the powers of the Competent Authority
of St. Vincent and the Grenadines



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INTRODUCTION

This Exchange of Information (EOI) Manual sets out the procedures to be followed in St. Vincent and the Grenadines in relation to incoming and outgoing requests for the exchange of information for tax purposes by the Competent Authority, his/her designate(s) and relevant persons involved in the country's EOI regime.

OBJECTIVES OF THE EOI MANUAL

1. To allow for the effective exchange of tax related information between St. Vincent and the Grenadines and its Treaty Partners in accordance with the Treaty standards and the International Cooperation (Tax Information Exchange Agreement) Act.
2. To satisfy the obligations of St. Vincent and the Grenadines to its Treaty Partners on a timely basis.
3. To develop, establish and maintain operation procedures in accordance with international standards.
4. To use effective exchange of information to improve tax audits, collection and debt management.
5. To facilitate the exchange of information to combat tax evasion.

BENEFITS OF EOI FOR TAX PURPOSES

Administrative co-operation between SVG and its Treaty Partners would result in the following benefits:

1. Assist in the development of tax policies;
2. Ascertain the true tax liability of tax payers within the respective States;
3. Develop awareness of abusive tax schemes and emerging trends in tax planning;
4. Reduce tax evasions across borders;
5. Identify potential tax loss and enhance tax collection;
6. Improve SVG's tax image globally through increased transparency.

LIST OF EOI AGREEMENTS IN FORCE

	Jurisdiction	Type of EOI arrangement	Date signed	Date in force
1	Aruba	TIEA	01-Sep-09	25-May-10
2	Australia	TIEA	18-Mar-10	15-Jun-10
3	Austria	TIEA	14-Sep-09	11-May-10
4	Belgium	TIEA	07-Dec-09	11-May-10
5	Canada	TIEA	22-Jun-10	21-Sep-10
6	Curacao	TIEA	28-Sep-09	21-Mar-11
7	Denmark	TIEA	01-Sep-09	01-Apr-11
8	Faroe Islands	TIEA	24-Mar-10	07-Jul-10
9	Finland	TIEA	24-Mar-10	28-Apr-11
10	France	TIEA	16Apr-10	21-Mar-11
11	Germany	TIEA	29-Mar-10	22-Jun-10
12	Greenland	TIEA	24-Mar-10	29-Jun-10
13	Iceland	TIEA	24-Mar-10	15-Jun-10
14	Ireland	TIEA	15-Dec-09	21-Mar-11
15	Liechtenstein	TIEA	02-Oct-09	15-Jun-10
16	Netherlands	TIEA	01-Sep-09	21-Mar-11
17	New Zealand	TIEA	16-Mar-10	07-Jul-10
18	Sint Maarten	TIEA	28-Sep-09	21-Mar-11
19	Norway	TIEA	24-Mar-10	21-Mar-11
20	Sweden	TIEA	24-Mar-10	21-Mar-11
21	United Kingdom	TIEA	18-Jan-10	19-May-11

COMPETENT AUTHORITY

The Competent Authority for the Exchange of Information for Tax purposes is the **Minister of Finance and Economic Planning**.

The Competent Authority shall exercise his or her functions acting alone, or through a person or office designated by the Competent Authority to act on his or her behalf in an administrative capacity. The **Financial Services Authority (FSA)** will act administratively on behalf of the Competent Authority for the purposes of EOI for tax purposes.

FORM OF REQUEST

A request for formal assistance from or to a Requesting Party must be in writing and contain the following:

- the legal basis upon which the request is being made;
- the identity of the person (*name, marital status, date of birth and address*) under investigation in St. Vincent and the Grenadines or the Requesting Party;
- the identity of the person in St. Vincent and the Grenadines from whom information is required;
- the specific information which is the subject of the request;
- the tax purpose for which the information is sought;
- the grounds for believing that the information requested is in the possession or control of a person in St. Vincent and the Grenadines or the Requested Party;
- a brief statement that the request is in conformity with the legislative and administrative practices of St. Vincent and the Grenadines and the Requesting State;
- a statement that the Requesting Party has pursued all means available in its own State to obtain the information; and
- a brief statement regarding who will have access to any information provided in response to the request and the way in which the information will be used by the requesting jurisdiction.

PROCEDURE FOR INCOMING REQUEST

Financial Services Authority	1. Receives request from Treaty Partner.
	2. Conducts preliminary review.
	3. Logs the request with the time and date the request was received
	4. Acknowledges receipt of the request by writing to the Treaty Party within one week of receipt.
	5. Review and verify the request for compliance with the TIEA/Multilateral Convention/Domestic Legislation and to determine the most appropriate sources from which the information can be obtained. <i>*If the request is acceptable go to Step 6.</i> <i>*If the request is unclear the requesting jurisdiction would be informed and a response awaited. If there are aspects of the Request that may be addressed, this is undertaken while the said response is being awaited.</i>
	6. Requests information from the relevant sources, under confidential cover, specifying deadlines for submission of the requested information and that the request must be treated confidentially.
	7. Issues reminders for submission of information, when necessary and enforce deadlines for responses to request, as required
	8. Reviews the response to determine the sufficiency of the information received, and if necessary, make further enquiries.
	9. Logs the request and information pertaining to the request, on a secure file.
	10. Keeps all records pertaining to the request and the response thereto in a secured area with access limited to the relevant staff engaged in EOI requests.

Competent Authority	11. Prepare a response to the requesting jurisdiction within <u>two-five days</u> after the requested information is received.
	12. Dispatches the response (the cover letter and the information requested, if any) to the Treaty Partner via the most secure means.
	13. Files a copy of the cover letter and any information provided to the requesting agency in a secured area with limited access.
	14. Maintains a register of all requests.

** If at any point the time frame of ninety days is expected to be exceeded, an interim reply is to be sent to the Treaty Partner advising of the delay by the Financial Services Authority.*

FORESEEABLE RELEVANCE CHECK FOR INDIVIDUAL AND GROUP¹ REQUESTS

A request for information is valid and must be processed when the request is “foreseeably relevant” for carrying out the provisions of an agreement or to the administration or enforcement of the domestic tax legislation of the requesting jurisdiction and therefore does not constitute a speculative request (“fishing expeditions”).

The standard of “foreseeable relevance” is intended to provide for EOI in tax matters to the widest possible extent and, at the same time, to clarify that a requesting jurisdiction is not at liberty to engage in “fishing expeditions” or to request information that is unlikely to be relevant to the tax affairs of a given taxpayer.

In the context of EOIR, the standard requires that at the time a request is made there is a reasonable possibility that the requested information will be relevant; whether the information, once provided, actually proves to be relevant is immaterial.

A request may therefore not be declined in cases where a definite assessment of the pertinence of the information to an ongoing investigation can only be made following the receipt of the information.

Accordingly, the request for information should contain the following information to demonstrate that the requested information is foreseeable relevant for the application of the tax law of the requesting jurisdiction:

- The identity of the person concerned.
 - The details of the identity of the person(s) concerned include the person’s names and last names or company name, the address or company address, or any other information that may be needed in order to ascertain the identity of the person(s) concerned, so that there can be no confusion.
 - There may be instances where the name or address (or both the name and address) of the taxpayer under examination or investigation is misspelt or have not been provide by the requesting authority. In this case the request will not constitute a fishing expedition if the requesting jurisdiction has included other identification information such as a bank account number.²
 - The standard of “foreseeable relevance” can be met both in cases dealing with one taxpayer (whether identified by name or otherwise i.e. individual request) or several taxpayers (whether identified by name or otherwise i.e. group request).
- The request for information must indicate the tax period(s) under investigation and the tax period(s) in respect of which information is requested if they differ from the period(s) under investigation.
- The type of information requested, including its nature and the form in which the requesting jurisdiction wishes to receive it.
- The request for information must indicate the purpose the requesting jurisdiction aims to achieve and whether this purpose is purely administrative or may involve criminal responsibility.

¹ Group requests refer EOI requests involving several taxpayers whether identified by name or otherwise.

² For further guidance see Paragraph 5 of the Commentary on Article 26 of the OECD (2017) Model Tax Convention on Income and on Capital and Article 58 of the Commentary on the OECD Model Agreement on Exchange of Information on Tax Matters (Model TIEA)

- The reasons for believing that the requested information is held in Saint Vincent and the Grenadines or is in the possession or control of, or is obtainable by, a person within the jurisdiction of Saint Vincent and the Grenadines.
- To the extent known, the name and address of the person thought to be in possession or control of the requested information should be provided. For this purpose, any document or fact that establishes and determines the relationship between the person concerned and the information holder would constitute sufficient evidence.
- A statement that the request is in conformity with the law and administrative practice of the requesting jurisdiction and that if the information were within the jurisdiction of the requesting jurisdiction, the government of the requesting jurisdiction would be able to obtain it.
- A statement that the requesting jurisdiction has exhausted all means available within the framework of its domestic tax procedure to obtain the information, except those that would give rise to disproportionate difficulties.

Foreseeable Relevance Check for Group Requests

A group request means a request for information in respect of a group of persons not individually identified who have followed an identical pattern of behaviour and who are identifiable by means of precise details. It will often be more difficult to establish that the request is not a fishing expedition, as the requesting jurisdiction cannot point to an ongoing investigation into the affairs of a particular taxpayer which in most cases would by itself dispel the notion of the request being random or speculative.

In accordance with the EOIR standards, a group request shall be considered foreseeably relevant where it contains the following information:

- A detailed description of the group and the specific facts and circumstances that have led to the request.
- An explanation of the applicable law of the requesting jurisdiction and the reason to believe that the taxpayers in the group for whom information is requested have been non-compliant with that law supported by a clear factual basis.
- A third party will usually, although not necessarily, have actively contributed to the non-compliance of the taxpayers in the group, in which case such circumstance should also be described in the request.
- The request for information must indicate the tax periods under investigation and the tax periods in respect of which information is requested if they differ from the periods under investigation.
- The type of information requested, including its nature and the form in which the requesting jurisdiction wishes to receive it.
- The request for information must indicate the purpose the requesting jurisdiction aims to achieve and whether this purpose is purely administrative or may involve criminal responsibility.
- The reasons for believing that the requested information is held in Saint Vincent and the Grenadines or is in the possession or control of, or is obtainable by, a person within the jurisdiction of Saint Vincent and the Grenadines. For this purpose, any document or fact that establishes and determines the relationship between the person concerned and the information holder would constitute sufficient evidence.
- To the extent known, the name and address of the potential information holder.

- A statement that the request is in conformity with the law and administrative practice of the requesting jurisdiction and that if the information was within the jurisdiction of the requesting jurisdiction, the government of the requesting jurisdiction would be able to obtain it.
- A statement that the requesting jurisdiction has used all the means available in its own territory to obtain the requested information, except where recourse to such measures would give rise to disproportionate difficulties.

Refusal to Process the Request

Saint Vincent and the Grenadines should not decline an EOI request without consulting the Competent Authority of the requesting jurisdiction in situations in which the content of the request, the circumstances that led to the request, or the foreseeable relevance of requested information are not clear. The Competent Authority should always seek clarifications from the requesting jurisdiction in those circumstances.

If after checking a request for validity and completeness, the FSA staff performing EOI functions decides not to process the request, the Competent Authority should notify the requesting jurisdiction as soon as possible but ,in any case, within 45 days of receiving the request.

If Saint Vincent and the Grenadines requests for clarification or additional information and decides not to process the request after analyzing the clarification or additional information availed by the requesting jurisdiction, the Competent Authority should notify the Competent Authority of the requesting jurisdiction as soon as possible but in any case, within 14 days of receiving the clarification or additional information.

If 90 days have elapsed from the time Saint Vincent and the Grenadines sought clarification or additional information concerning the request and the requesting jurisdiction has not provided the same, the Competent Authority shall notify the requesting jurisdiction that it cannot process the request because it lacks information that is necessary for processing the request and consider the case closed. This notification should be accompanied with an explanation as to why the request cannot be processed. A request that cannot be processed should also be archived.

GENERAL CONFIDENTIALITY PROCEDURES

Information received by Saint Vincent and the Grenadines under an EOI agreement shall be treated as secret in the same manner as information obtained under domestic laws of Saint Vincent and the Grenadines and in line with the requirements of the EOI agreement under which the information is provided.

The requirement for keeping taxpayer information confidential applies to information received in response to a request, spontaneously or automatically or through other means for EOI allowed under the EOI agreement. Information contained in the correspondence between the Competent Authorities of Saint Vincent and the Grenadines and the foreign jurisdiction is also confidential.

EOI staff shall, therefore, only disclose the minimum information necessary contained in communications between Competent Authorities (but not the letter itself) to enable the tax administration officials to obtain information requested by another jurisdiction. EOI staff also should take utmost care when requesting information from other government agencies and third parties to ensure that they only disclose information that is necessary to enable the other government agencies and third parties to answer the request.

Where EOI staff are doubtful on whether the information contained in communications between Competent Authorities should be disclosed to tax administration officials, other government agencies or third parties from whom information is sought, they should first consult the Competent Authority before disclosing such information.

The confidentiality provisions apply to both information received from and information sent to jurisdictions with which Saint Vincent and the Grenadines has an EOI agreement. All EOI information received and sent is confidential and must be stored securely. All documents and correspondence between exchange partners is confidential and must always carry a stamp, header or watermark stating the following:

“CONFIDENTIAL – THIS INFORMATION IS FURNISHED UNDER THE PROVISIONS OF A TAX TREATY AND ITS USE AND DISCLOSURE ARE GOVERNED BY THE PROVISIONS OF SUCH TAX TREATY”.

Access to EOI files, physical and electronic, must be monitored and documented.

- Where physical files are maintained, all EOI information, documentation and correspondence must be stored in secure storage units. Access to the storage unit shall be restricted to only the Competent Authority and EOI officers.
- Only the Competent Authority and EOI officers may access physical and electronic EOI information, document or correspondence. Copies of this information, documents or correspondence may only be made where the Competent Authority considers it necessary and only by the Competent Authority and EOI officers. The same security level applies to hard copies as to original documents. Hard copies should be stored securely and locked away when not in use. Hard copies must be destroyed when no longer needed and in accordance with the official disposal policy.

Access to the office space occupied by the FSA staff performing EOI functions must be restricted.

- Members of public shall not be allowed to enter the section of the office occupied by the FSA staff performing EOI functions.
- Other staff should not enter the EOI section's office areas without prior permission from relevant FSA officers.

- FSA staff performing EOI functions shall maintain a “clean desk” policy. They shall not leave confidential EOI communication on their desks. All EOI information and documents must be filed away when not in use.

Any disclosure of information exchanged outside the tax administration must be authorized by the Competent Authority and in compliance with the terms of the provisions of the EOI agreement under which it was exchanged. The relevant foreign Competent Authority should be notified before disclosure.

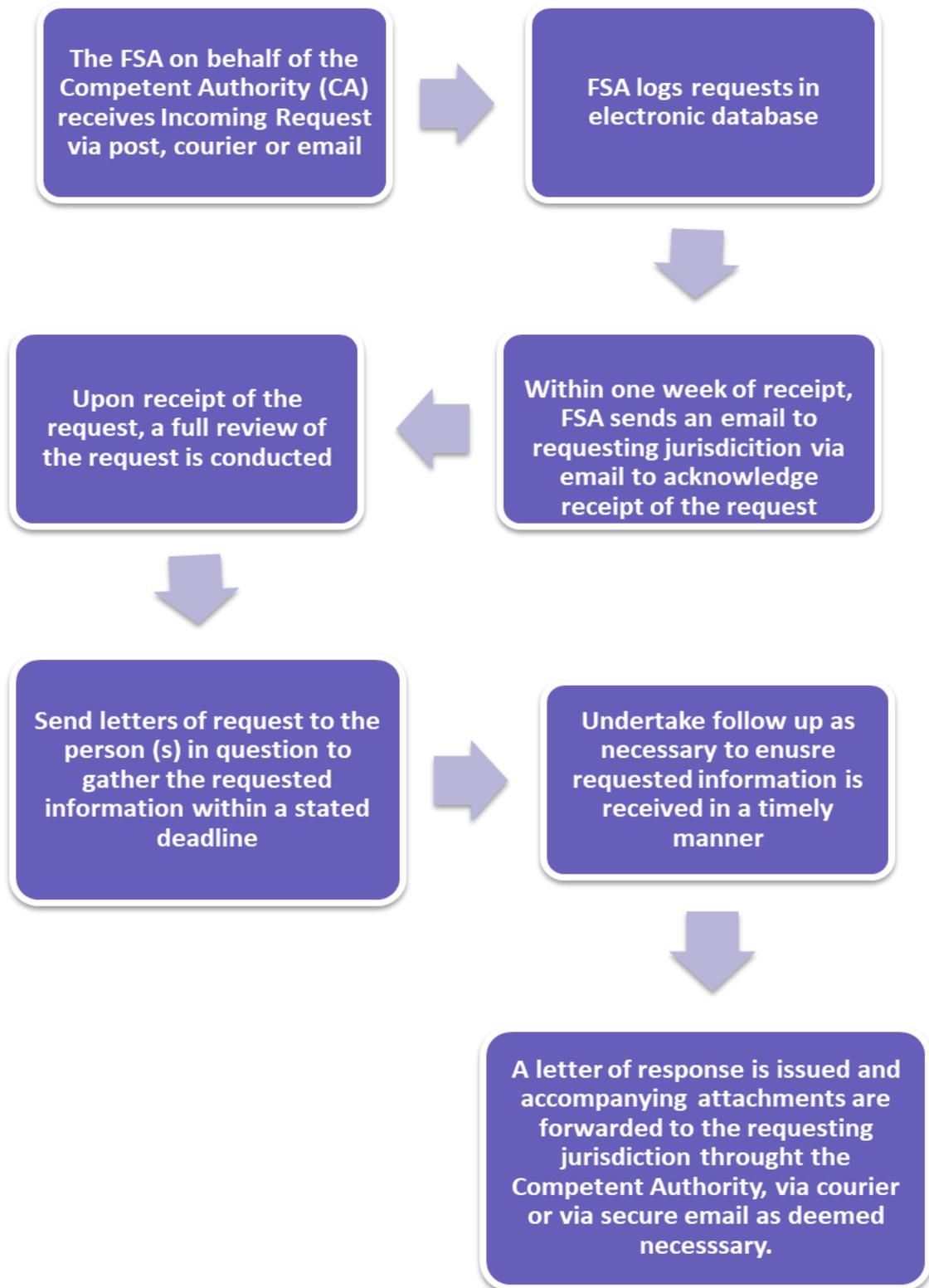
An updated list of Competent Authorities and FSA staff performing EOI functions must be kept stating names, roles, phone numbers and e-mails. The list must be available digitally to tax officials at all times.

RESPONSE LETTER TO TREATY PARTNER

A formal response letter to a Requesting Party must be in writing and contain the following:

- Reference to the request in response to which the information is provided;
- Reference to the legal basis pursuant to which the information is provided;
- The information requested, including reference to attachments, as well as any information not specifically requested but likely to be useful; and
- If applicable, explanation why certain information could not be provided or could not be provided in the form requested.

INCOMING REQUEST FLOW CHART



PROCEDURE FOR OUTGOING REQUEST

Requesting Entity	1. Prepares request in accordance with the guidance provided herein
	2. Sends request to the Financial Services Authority for transmission to the Requested Party.
Financial Services Authority	3. Conducts a preliminary review of the request to ensure that it meets the standard required by the TIEA/Multilateral Convention/Domestic Legislation and to ensure that the request is specific and complete.
	4. Logs request (<i>stamp and date</i>) and upload details to electronic database
	5. Transmits to the Requested jurisdiction
	6. Retain a copy of the request on a file in a secured area with limited access <i>*If there is a response within the sixty (60) day period, go to step 7.</i> <i>* If there is no response within the sixty (60) day period, contact requested jurisdiction for an update on the status of the request and inform the requesting entity of the response.</i>
	7. Logs response received from requested jurisdiction
	8. Conducts a review to determine the sufficiency of the response. <i>*If the response is not sufficient, contact requested jurisdiction to indicate the deficiency in the information requested if a reason for failure to provide same was not given.</i>
	9. Acknowledges receipt of the response in writing to the requested jurisdiction
	10. Forwards response to requesting entity.
	11. Retains a copy of the response on a file in a secured area with limited access.

SPONTANEOUS EXCHANGE OF INFORMATION – SENDING INFORMATION SPONTANEOUSLY

Saint Vincent and the Grenadines may engage in the spontaneous exchange of information as permitted by its EOI agreements and as determined by the International Tax Co-operation (Economic Substance) Act, 2020.

Spontaneous exchanges are particularly valuable in uncovering specific cases of tax evasion. This allows treaty partners to discover tax evasion in specific cases, as well as general tax evasion schemes. Instances of double non-taxation may also be uncovered in this way. Section 22 of the International Tax Co-operation (Economic Substance) Act, 2020 establishes concrete situations that require Saint Vincent and the Grenadines to provide information spontaneously to Competent Authorities of European Union member-states.

Tax officers (auditors, examiners, investigators or other officers) shall inform the FSA where in the course of conducting an audit or investigation they come across details of income or a transaction that appears to be taxable in another jurisdiction where the taxes may be due but they suspect that the taxes may not have been paid. Tax officers are also required to inform the FSA if a resident entity claims to be tax resident in a jurisdiction outside Saint Vincent and the Grenadines or if it is determined that a relevant entity carrying on a relevant activity has not satisfied the economic substance requirements set in section 22 of the International Tax Co-operation (Economic Substance) Act, 2020.

The FSA staff performing EOI functions shall stamp the date of receipt and examine the information received to verify whether:

- The requirements set on the International Tax Co-operation (Economic Substance) Act, 2020 for the Spontaneous Exchange of Information have been met; or
- There are grounds for suspecting that there may be a significant tax loss by the treaty partner; or
- A person liable to tax may obtain a reduction in, or an exemption from, tax in one jurisdiction which would give rise to an increase in tax or to liability to tax in the other jurisdiction; or
- Business dealings between a person liable to tax in Saint Vincent and the Grenadines and a person liable to tax in the other jurisdiction are conducted through one or more jurisdictions in such a way that a loss of tax may result in one of the jurisdictions, or in both; or
- There are grounds for supposing that a loss of tax may result from artificial transfers of profits within groups of enterprises.

Where the FSA staff performing EOI functions is satisfied of any of the conditions above, the staff shall further:

- Conduct a preliminary examination to determine whether there is an EOI agreement that permits SEOI with the other jurisdiction.
- Where there is no legal instrument to facilitate EOI for tax purposes, but the matter pertains to possible criminal activity, consideration should be given to exchange under a Mutual Legal Assistance Treaty, if one exists.
- If there is no EOI agreement with the State likely to receive the information spontaneously, the FSA shall close the case and inform the concerned tax officer.

Where, following the steps outlined above, the FSA is satisfied that there is an EOI agreement for exchanging the information spontaneously, the FSA staff performing EOI functions shall:

- Create a new record for the exchange in the EOI database and insert the details of the case including the case name, the assigned case reference number, the date the information was received and the jurisdiction involved. It should also detail the type of information to be exchanged and clearly specify that this is a spontaneous exchange.
- Review the information to ensure that it is as complete as possible, so that the taxpayers involved can be identified and the nature of any potential tax evasion scheme can be understood by the foreign Competent Authority.
- Send an acknowledgement letter to the officer initiating the Spontaneous Exchange of Information. Where the information provided is incomplete, the FSA shall request the Tax sector initiating the request to provide more information before initiating the exchange.

The FSA shall draft a letter transmitting the information gathered spontaneously for the attention of the Competent Authority. The letter shall outline:

- The EOI agreement for providing the information spontaneously.
- The nature of the information that was gathered.
- All relevant facts, necessary for enabling the foreign Competent Authority to deal with the information efficiently.
- An explanation as to why Saint Vincent and the Grenadines is of the opinion that the information may be of interest to the foreign jurisdiction.
- Details of how the information was obtained and the source for example a tax return, tax third party information etc.
- Mark all documents and correspondence to be sent out spontaneously as confidential with a stamp, header or watermark that states:

“CONFIDENTIAL – THIS INFORMATION IS FURNISHED UNDER THE PROVISIONS OF A TAX TREATY AND ITS USE AND DISCLOSURE ARE GOVERNED BY THE PROVISIONS OF SUCH TAX TREATY”.
- Request the foreign Competent Authority to provide feedback on the usefulness of the information provided to help Saint Vincent and the Grenadines improve future spontaneous exchanges.

The Competent Authority shall sign the letter and the FSA shall:

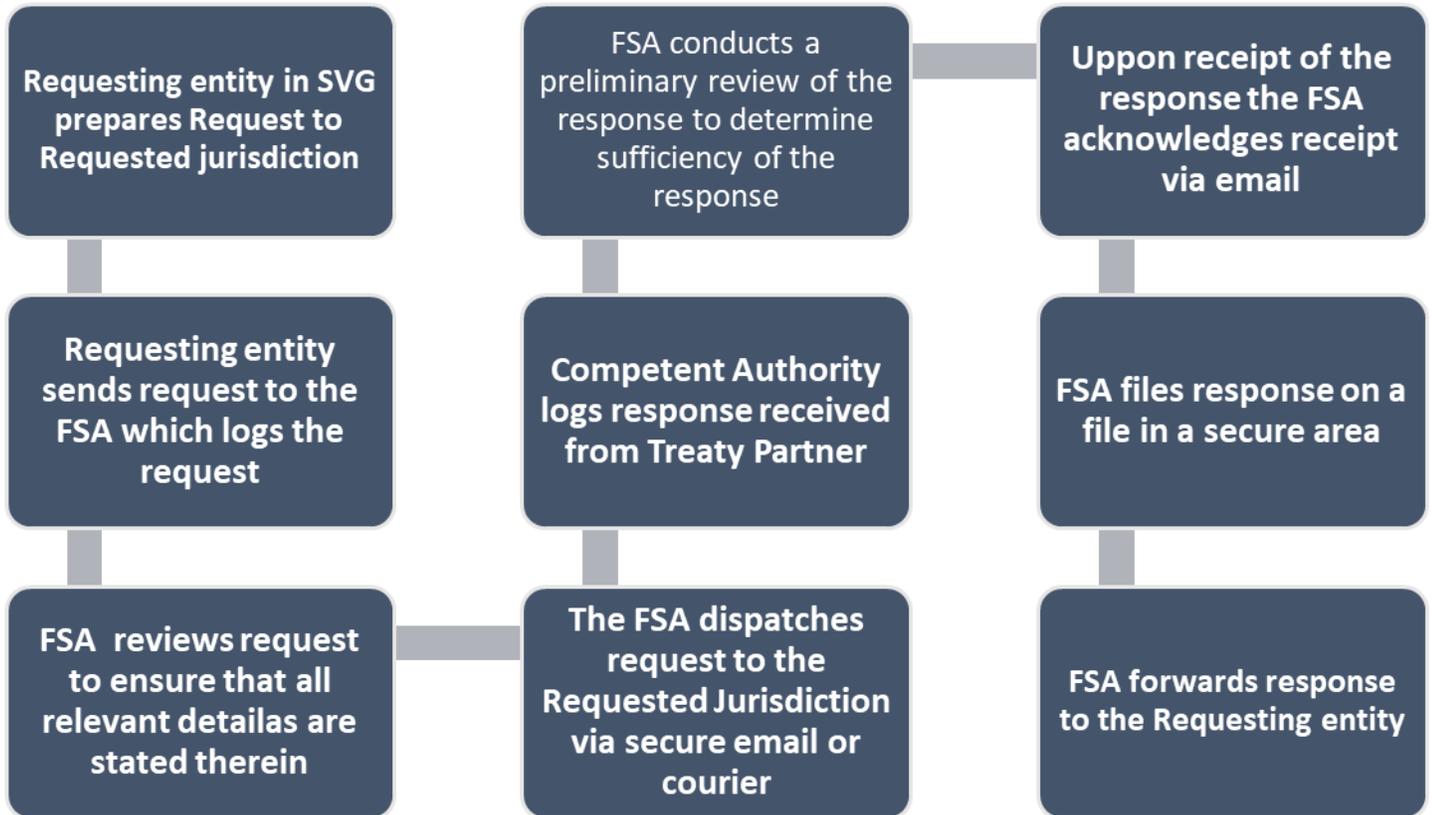
- Dispatch the letter to the foreign Competent Authority;
- Archive all documents relating to the exchange and update the EOI database.

REQUEST LETTER

The cover letter to the Requested Party should contain the following details:

- Reference to the correspondence requesting the assistance (including date and any specific Reference No.) and the background to the request;
- Brief comment on the actions / enquiries to be undertaken, including advice on any information to be obtained which may be useful;
- Description of the information requested pursuant to the request;
- A statement that the information provided:
 - Will be only be used for the exchange of information for tax purposes;
 - Will only be used for the purposes stated in the original request;
 - Will not be disseminated or communicated to a third party without the prior written approval of the Requested Party; and
 - Will be maintained in a secure area and the confidentiality of the information will be protected.

OUTGOING REQUEST FLOW CHART



EXAMPLE 1:

REQUEST FOR INFORMATION

Day/Month/Year

Mr/Ms Competent Authority
Director of Inland Revenue
1234 Tax Boulevard
Freedom City 34002
Capital city 21001
Country Y

Dear Competent Authority of Country Y:

Re: Request for information under Article 26 of the Tax Information Exchange Agreement between St. Vincent and the Grenadines and Country Y

Taxpayer under investigation: LLM Company

Address: 1 Grey Street
Tramcord 10001
St. Vincent and the Grenadines

Tax years under investigation:

- 01/10/00 - 30/09/01
- 01/10/01 - 30/09/02
- 01/10/02 - 30/09/03

Years for which information is requested: same years

This request is made pursuant to Article 26 of the Tax Information Exchange Agreement between our two countries.

The Inland Revenue Department of St. Vincent and the Grenadines is presently examining the income tax returns of LLM Company for the tax periods referred to above. LLM Company is involved the buying and selling of stocks and bonds.

During the tax examination it was discovered that funds have been deposited with Trublue Bank Limited, a Bank located in Country Y. We believe the account is in the name of Mr John Doe born November 15th, 1984, address 1 Grey Street, Tramcord 10001, who owns 100% of the shares of LLM Company and is the Sole Director. We believe that the funds deposited into this account are taxable in St. Vincent and the Grenadines and have not been reported.

We therefore request the following information for the period under investigation:

- Bank records including bank statements, concerning Account No. 00000012345 identified as being used directly or indirectly by LLM Company or by Mr. John Doe.

If further information is required, please contact Mr. Yellow at telephone number: 1234567 or by Fax: 12344568.

Kindly acknowledge receipt of this request and indicate when the information is likely to be provided.

This request is presented according to Article 26 of our Tax Information Exchange Agreement and the information provided will be used only as provided for in such Article.

Yours sincerely,

Competent Authority
St. Vincent and the Grenadines

EXAMPLE 2:

RESPONSE TO A REQUEST FOR INFORMATION

Day/Month/Year

Mr/Ms Competent Authority
Director of Inland Revenue
1234 Tax Boulevard
Freedom City 34002
Capital city 21001
Country Y

Dear Competent Authority of Country Y:

Re: Your request for information under Article 26 of the Tax Information Exchange Agreement between St. Vincent and the Grenadines and Country Y

We write further to your request for information on 1st December 2012, pursuant to Article 26 of the Tax Information Exchange Agreement between our two countries concerning bank accounts identified as being used directly or indirectly by LLM Company or by Mr. John Smith the executive manager of LLM Company.

Please find enclosed the bank records of the Account No. 00000012345.

This information is provided under Article 26 above-mentioned and its use is covered accordingly.

We are pleased to be able to assist in this matter and would be grateful to receive your feedback on the usefulness of the information provided.

Yours sincerely,

Competent Authority
St. Vincent and the Grenadines

Enclosures:

Bank Account No. 00000012345
Copies of 36 bank statements

CONTACT INFORMATION OF COMPETENT AUTHORITY AND AFFILIATES*:

FIRST POINT OF CONTACT:	COPIED TO:
Executive Director Financial Services Authority 2 nd Floor Reigate Building Granby Street P.O. Box 356 Kingstown Tel: 456 2577 Email: info@svgfsa.com ; cjames@svgfsa.com	Minister of Finance Ministry of Finance 2nd Floor Administrative Building Kingstown Tel: 456 1111 Email: office.finance.gov.vc with COPY TO info@svgfsa.com

***ALL REQUESTS FOR INFORMATION MUST BE TRANSMITTED TO OR COPIED TO THE FINANCIAL SERVICES AUTHORITY USING BOTH EMAIL ADDRESSES PROVIDED ABOVE**

****If requests are sent by courier or post, an email should also be sent to the FSA.**

DOCUMENT CONTROL:

Last Updated – **August 25,2022**

Financial Services Authority on behalf of the Competent Authority.

.....**END OF DOCUMENT**.....