

SAINT VINCENT AND THE GRENADINES

FORM NO. ES2

Inland Revenue Department

ANNUAL ECONOMIC SUBSTANCE RETURN

For Assessment Period 20

(Form Approved by the Comptroller under section 29 International Tax Co-operation
(Economic Substance) Act 2020

It is a serious offence to make a false return

FORM 2

Note:

1. This form must be completed by every relevant entity¹ that undertook a relevant activity during the assessment period and in this form “relevant entity” refers to a relevant entity that is required to complete this form.
2. Supporting documentation must be submitted with this return. Where additional explanations are required, or would assist the Comptroller to make an assessment, these should be provided on a separate sheet.

Row 1: Relevant Activities Undertaken																																															
To be completed by all relevant entities																																															
1.	<p>Relevant Activities and gross income</p> <p>Which relevant activities did the relevant entity undertake in the assessment period (tick all applicable), setting out the gross income (in EC\$ or EC\$ equivalent) generated by each relevant activity:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black; padding: 5px;"><u>Relevant Activity</u></th> <th style="text-align: center; border-bottom: 1px solid black; padding: 5px;"><input type="checkbox"/></th> <th style="text-align: center; border-bottom: 1px solid black; padding: 5px;"><u>Gross Income Generated</u></th> <th style="padding: 5px;"></th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Banking business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 7 to 11</td> </tr> <tr> <td style="padding: 5px;">Distribution and service centre business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 12 to 16</td> </tr> <tr> <td style="padding: 5px;">Finance and leasing business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 17 to 21</td> </tr> <tr> <td style="padding: 5px;">Fund management business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 22 to 26</td> </tr> <tr> <td style="padding: 5px;">Headquarters business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 27 to 31</td> </tr> <tr> <td style="padding: 5px;">Holding entity business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 32 to 38</td> </tr> <tr> <td style="padding: 5px;">Insurance business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 39 to 43</td> </tr> <tr> <td style="padding: 5px;">Intellectual property holding business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 44 to 49</td> </tr> <tr> <td style="padding: 5px;">Shipping business</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td style="padding: 5px;">Complete rows 50 to 54</td> </tr> <tr> <td colspan="2" style="padding: 5px;">Total gross income generated from relevant activities</td> <td style="text-align: center; padding: 5px;"><input style="width: 150px;" type="text"/></td> <td></td> </tr> </tbody> </table> <p>Note: The row(s) specific to a relevant activity are only required to be completed if the gross income generated by the activity is greater than \$0</p>			<u>Relevant Activity</u>	<input type="checkbox"/>	<u>Gross Income Generated</u>		Banking business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 7 to 11	Distribution and service centre business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 12 to 16	Finance and leasing business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 17 to 21	Fund management business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 22 to 26	Headquarters business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 27 to 31	Holding entity business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 32 to 38	Insurance business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 39 to 43	Intellectual property holding business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 44 to 49	Shipping business	<input type="checkbox"/>	<input style="width: 150px;" type="text"/>	Complete rows 50 to 54	Total gross income generated from relevant activities		<input style="width: 150px;" type="text"/>	
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Rows 2 to 6: Holding Entities and Ultimate Beneficial Owners																																															
To be completed by all relevant entities																																															
2.	<p>Holding Entities</p> <p>List all holding entities of the resident entity:</p> <p>Holding entity 1:</p> <p>Full legal name of holding entity:</p>																																														

¹ A relevant entity is a resident entity that is not an excluded entity.

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:

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 5

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

Yes	<input type="checkbox"/>	Go to row 6
No	<input type="checkbox"/>	Complete rows 7 to 54, as appropriate

6. How many ultimate beneficial owners of the entity 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):

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):

Basis for beneficial ownership:	Issued shares	
	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

Complete rows 7 to 54, as appropriate, for each relevant activity undertaken

Rows 7 to 11: Banking Business

7. CIGA

The CIGA conducted in Saint Vincent and the Grenadines during assessment period (tick all applicable):

- (i) Raising funds
- (ii) Managing risk, including credit, currency and interest risk
- (iii) Taking hedging positions
- (iv) Providing loans, credit or other financial services to customers
- (v) Managing regulatory capital
- (vi) Preparing regulatory reports or returns

8. Employees Physically Present in Saint Vincent and the Grenadines

- 8.1 Number of experienced full time employees or other equivalent personnel (FTE) responsible for carrying on the banking business of the entity:
- 8.2 Number of FTE stated above who hold relevant qualifications, with details of qualifications:
- 8.3 Details of experience of FTE stated above:

9. Premises

Address of each premises in Saint Vincent and the Grenadines used in the banking business:

If more than one premises, specify details on a separate sheet

10. Operating Expenditure

Total gross expenditure incurred in Saint Vincent and the Grenadines on the banking business:

11. Outsourcing

Have any of the CIGA been outsourced: Yes **Provide the additional information below**
 No

11.1 To how many outsourcing providers have the CIGA been outsourced:

11.2 Provide the following information in respect of each outsourcing provider:

Name:

Address:

11.3 Expenditure on the outsourcing provider:

11.4 Have the outsourcing provider's employees been included within the FTE for the activity:

Yes

No

11.5 Have the outsourcing provider's premises been included in row 9:

Yes

No

Provide the information specified in 11.1 to 11.5 with respect to each additional outsourcing provider on a separate sheet

Continue to next applicable relevant activity or if no other relevant activities undertaken, go to row 55

Rows 12 to 16: Distribution and Services Centre Business

12.	<p>CIGA</p> <p>The CIGA conducted in Saint Vincent and the Grenadines during assessment period (tick all applicable):</p> <ul style="list-style-type: none">(i) Transporting and storing goods, components and materials <input type="checkbox"/>(ii) Managing stocks <input type="checkbox"/>(iii) Taking and processing orders <input type="checkbox"/>(iv) Providing consulting or other administrative services <input type="checkbox"/>
13.	<p>Employees Physically Present in Saint Vincent and the Grenadines</p> <p>13.1 Number of experienced full time employees or other equivalent personnel (FTE) responsible for carrying on the distribution and services centre business of the entity:</p> <p>13.2 Number of FTE stated above who hold relevant qualifications, with details of qualifications:</p> <p>13.3 Details of experience of FTE stated above:</p>
14.	<p>Premises</p> <p>Address of each premises in Saint Vincent and the Grenadines used in the distribution and services centre business:</p> <p>If more than one premises, specify details on a separate sheet</p>
15.	<p>Operating Expenditure</p> <p>Total gross expenditure incurred in Saint Vincent and the Grenadines on the distribution and services centre business:</p> <div style="border: 1px solid green; height: 20px; width: 100%; margin-top: 10px;"></div>
16.	<p>Outsourcing</p> <p>Have any of the CIGA been outsourced: Yes <input type="checkbox"/> Provide the additional information below No <input type="checkbox"/></p> <p>16.1 To how many outsourcing providers have the CIGA been outsourced: <div style="border: 1px solid green; width: 100px; height: 20px; display: inline-block;"></div></p> <p>16.2 Provide the following information in respect of each outsourcing provider:</p> <p style="padding-left: 20px;">Name:</p> <p style="padding-left: 20px;">Address:</p> <p>16.3 Expenditure on the outsourcing provider: <div style="border: 1px solid green; width: 150px; height: 20px; display: inline-block;"></div></p> <p>16.4 Have the outsourcing provider's employees been included within the FTE for the activity: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>16.5 Have the outsourcing provider's premises been included in row 14: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Provide the information specified in 16.1 to 16.5 with respect to each additional outsourcing provider on a separate sheet</p> <p>Continue to next applicable relevant activity or if no other relevant activities undertaken, go to row 55</p>

Rows 17 to 21: Finance and Leasing Business

17. CIGA

The CIGA conducted in Saint Vincent and the Grenadines during assessment period (tick all applicable):

- (i) Agreeing funding terms
- (ii) In the case of leasing business, identifying and acquiring assets to be leased
- (iii) Setting the terms and duration of financing or leasing agreements
- (iv) Monitoring and revising finance and leasing agreements
- (v) Managing risks associated with finance and leasing agreements

18. Employees Physically Present in Saint Vincent and the Grenadines

18.1 Number of experienced full time employees or other equivalent personnel (FTE) responsible for carrying on the finance and leasing business of the entity:

18.2 Number of FTE stated above who hold relevant qualifications, with details of qualifications:

18.3 Details of experience of FTE stated above:

19. Premises

Address of each premises in Saint Vincent and the Grenadines used in the finance and leasing business:

If more than one premises, specify details on a separate sheet

20. Operating Expenditure

Total gross expenditure incurred in Saint Vincent and the Grenadines on the finance and leasing business:

21. Outsourcing

Have any of the CIGA been outsourced: Yes No **Provide the additional information below**

21.1 To how many outsourcing providers have the CIGA been outsourced:

21.2 Provide the following information in respect of each outsourcing provider:

Name:

Address:

21.3 Expenditure on the outsourcing provider:

21.4 Have the outsourcing provider's employees been included within the FTE for the activity:

- Yes
- No

21.5 Have the outsourcing provider's premises been included in row 19:

- Yes
- No

Provide the information specified in 21.1 to 21.5 with respect to each additional outsourcing provider on a separate sheet

Continue to next applicable relevant activity or if no other relevant activities undertaken, go to row 55

Rows 32 to 38: Holding Entity Business

32.	Is the entity a pure equity holding entity: Yes <input type="checkbox"/> Go to row 33 No <input type="checkbox"/> Go to row 34
33.	<p>Pure Equity Holding Entity</p> <p>Did the entity undertake the work and activities required to comply with its statutory obligations under the Companies Act [Cap. 143] or the International Business Companies Act [Cap. 149], as the case may be, in Saint Vincent and the Grenadines:</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(i) If the answer is yes:</p> <p>(a) State the number of persons that are engaged in managing the shares or equitable interests that the company holds: <input type="text"/></p> <p>(b) State the address in Saint Vincent and the Grenadines of the premises used for managing the shares or equitable interests that the company holds:</p> <p>(c) Does the entity consider that the persons and premises stated above are adequate for managing the shares or equitable interests that the company holds:</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Note: If the answer to either of the above questions is “No”, the entity fails to meet the economic substance requirements</p>
34.	<p>Equity Holding Entity (other than a pure equity holding entity)</p> <p>Specify the activities specified in section 8(1)(a) to (i) of the Act that are associated with the income that the entity earns from the relevant activity concerned:</p> <p>(i) <input type="text"/></p> <p>(ii) <input type="text"/></p> <p>(iii) <input type="text"/></p> <p>(iv) <input type="text"/></p> <p>(v) <input type="text"/></p> <p>(vi) <input type="text"/></p> <p>Continue on a separate sheet if necessary.</p>

Rows 39 to 43: Insurance Business

39. CIGA
The CIGA conducted in Saint Vincent and the Grenadines during assessment period (tick all applicable):

- (i) Predicting and calculating risk
- (ii) Insuring or re-insuring against risk
- (iii) Providing insurance business services to clients

40. Employees Physically Present in Saint Vincent and the Grenadines

40.1 Number of experienced full time employees or other equivalent personnel (FTE) responsible for carrying on the insurance business of the entity:

40.2 Number of FTE stated above who hold relevant qualifications, with details of qualifications:

40.3 Details of experience of FTE stated above:

41. Premises
Address of each premises in Saint Vincent and the Grenadines used in the insurance business:

If more than one premises, specify details on a separate sheet

42. Operating Expenditure
Total gross expenditure incurred in Saint Vincent and the Grenadines on the insurance business:

43. Outsourcing
Have any of the CIGA been outsourced: Yes **Provide the additional information below**
 No

43.1 To how many outsourcing providers have the CIGA been outsourced:

43.2 Provide the following information in respect of each outsourcing provider:

 Name:

 Address:

43.3 Expenditure on the outsourcing provider:

43.4 Have the outsourcing provider's employees been included within the FTE for the activity:

 Yes

 No

43.5 Have the outsourcing provider's premises been included in row 31:

 Yes

 No

Provide the information specified in 43.1 to 43.5 with respect to each additional outsourcing provider on a separate sheet

Continue to next applicable relevant activity or if no other relevant activities undertaken, go to row 55

Rows 44 to 49: Intellectual Property Holding Business

44.	<p>Is the relevant entity a high-risk IP entity, as defined in section 4 of the Act:</p> <p style="text-align: right;">Yes <input type="checkbox"/> Provide the information below</p> <p style="text-align: right;">No <input type="checkbox"/> Go to row 45</p> <p>In the case of a high-risk IP entity, does the relevant entity intend to provide evidence to rebut the presumption (in section 9(6) of the Act) that the entity does not conduct CIGA in Saint Vincent and the Grenadines:</p> <p style="text-align: right;">Yes <input type="checkbox"/> Attach all relevant evidence in support</p> <p style="text-align: right;">No <input type="checkbox"/></p>
45.	<p>CIGA</p> <p>The CIGA conducted in Saint Vincent and the Grenadines during assessment period (tick all applicable):</p> <p>A. CIGA where the entity holds, exploits or receives income from one or more patents, research and development relating to the patent:</p> <p>(i) Advancing the understanding of scientific relations or technologies <input type="checkbox"/></p> <p>(ii) Addressing scientific or technological obstacles <input type="checkbox"/></p> <p>(iii) Increasing scientific or technical knowledge or developing new applications <input type="checkbox"/></p> <p>B. CIGA where the entity holds, exploits or receives income from any intellectual property assets or assets, other than patents :</p> <p>(i) Marketing, branding and distribution activities relating to the asset or assets <input type="checkbox"/></p> <p>(ii) Taking strategic decisions and managing, as well as bearing, the principal risks related to development and subsequent exploitation of the asset or assets that generate the income <input type="checkbox"/></p> <p>(iii) Taking the strategic decisions and managing, as well as bearing, the principal risks relating to acquisition by third parties and subsequent exploitation and protection of the asset or assets <input type="checkbox"/></p> <p>(iv) Carrying on the underlying trading activities through which the asset or assets are exploited leading to the generation of income from third parties <input type="checkbox"/></p> <p>Note: In the case of B(ii), (iii) and (iv), the specified CIGA is only available in exceptional circumstances and is not available to a high-risk IP entity</p> <p>If B(ii), (iii) and/or (iv) selected, specify the exceptional circumstances relied upon and attach supporting evidence:</p>
46.	<p>Employees Physically Present in Saint Vincent and the Grenadines</p> <p>46.1 Number of experienced full time employees or other equivalent personnel (FTE) responsible for carrying on the intellectual property holding business of the entity:</p> <p>46.2 Number of FTE stated above who hold relevant qualifications, with details of qualifications:</p> <p>46.3 Details of experience of FTE stated above:</p>

47.	<p>Premises Address of each premises in Saint Vincent and the Grenadines used in the intellectual property holding business:</p> <p>If more than one premises, specify details on a separate sheet</p>
48.	<p>Operating Expenditure Total gross expenditure incurred in Saint Vincent and the Grenadines on the intellectual property holding business:</p> <div style="text-align: right;"><input style="width: 200px; height: 20px;" type="text"/></div>
49.	<p>Outsourcing</p> <p>Have any of the CIGA been outsourced: Yes <input type="checkbox"/> Provide the additional information below No <input type="checkbox"/></p> <p>49.1 To how many outsourcing providers have the CIGA been outsourced: <input style="width: 100px;" type="text"/></p> <p>49.2 Provide the following information in respect of each outsourcing provider:</p> <p> Name:</p> <p> Address:</p> <p>49.3 Expenditure on the outsourcing provider: <input style="width: 200px;" type="text"/></p> <p>49.4 Have the outsourcing provider’s employees been included within the FTE for the activity:</p> <p> Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>49.5 Have the outsourcing provider’s premises been included in row 47:</p> <p> Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Provide the information specified in 49.1 to 49.5 with respect to each additional outsourcing provider on a separate sheet</p> <p>Continue to next applicable relevant activity or if no other relevant activities undertaken, go to row 55</p>

Rows 50 to 54: Shipping Business

50 CIGA
 The CIGA conducted in Saint Vincent and the Grenadines during assessment period (tick all applicable):

- (i) Managing crew, including hiring, paying and overseeing crew members
- (ii) Hauling and maintaining ships
- (iii) Overseeing and tracking deliveries
- (iv) Determining what goods to order and when to deliver them
- (v) Organising and overseeing voyages

51. Employees Physically Present in Saint Vincent and the Grenadines

51.1 Number of experienced full time employees or other equivalent personnel (FTE) responsible for carrying on the shipping business of the entity:

51.2 Number of FTE stated above who hold relevant qualifications, with details of qualifications:

51.3 Details of experience of FTE stated above:

52. Premises
 Address of each premises in Saint Vincent and the Grenadines used in the shipping business:

If more than one premises, specify details on a separate sheet

53. Operating Expenditure
 Total gross expenditure incurred in Saint Vincent and the Grenadines on the shipping business:

54. Outsourcing

Have any of the CIGA been outsourced: Yes **Provide the additional information below**
 No

54.1 To how many outsourcing providers have the CIGA been outsourced:

54.2 Provide the following information in respect of each outsourcing provider:

Name:

Address:

54.3 Expenditure on the outsourcing provider:

54.4 Have the outsourcing provider's employees been included within the FTE for the activity:

Yes
 No

54.5 Have the outsourcing provider's premises been included in row 52:

Yes
 No

Provide the information specified in 54.1 to 54.5 with respect to each additional outsourcing provider on a separate sheet

Go to row 55

Rows 55 to 58: Direction and Management in Saint Vincent and the Grenadines

To be completed by all relevant entities

55.	<p>Number of Board Meetings</p> <p>55.1 State the number of Board Meetings held in Saint Vincent and the Grenadines where a quorum of directors was physically present in Saint Vincent and the Grenadines:</p> <div style="text-align: right;"><input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/></div> <p>55.2 State the number of Board Meetings held outside Saint Vincent and the Grenadines or in Saint Vincent and the Grenadines, where a quorum of directors was not physically present in Saint Vincent and the Grenadines:</p> <div style="text-align: right;"><input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/></div> <p>55.3 Does the relevant entity consider, on its assessment, that board meetings in Saint Vincent and the Grenadines were held with adequate frequency:</p> <p style="text-align: right;">Yes <input type="checkbox"/></p> <p style="text-align: right;">No <input type="checkbox"/></p> <p>Go to row 56</p>
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56.	<p>Strategic Decisions</p> <p>Have strategic decisions been made at the board meetings referred to in question 85.1:</p> <p style="text-align: right;">Yes <input type="checkbox"/></p> <p style="text-align: right;">No <input type="checkbox"/></p> <p>Go to row 57</p>
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57.	<p>Knowledge, Experience and Expertise of Directors</p> <p>Does the relevant entity consider, on its assessment, that the directors, collectively as a board, have a sufficient spread of knowledge, experience and expertise to discharge the duties of the board:</p> <p style="text-align: right;">Yes <input type="checkbox"/></p> <p style="text-align: right;">No <input type="checkbox"/></p> <p>Go to row 58</p>
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58.	<p>Board Minutes and Company Records</p> <p>Are the board minutes and all statutorily required records kept in Saint Vincent and the Grenadines:</p> <p style="text-align: right;">Yes <input type="checkbox"/></p> <p style="text-align: right;">No <input type="checkbox"/></p> <p>Go to row 59</p>
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Row 59: Assessment of Relevant Entity

To be completed by all relevant entities

59.	<p>On the basis of the relevant entity’s own analysis, does the company meet the economic substance requirements set out in section 5 of the Act for the assessment period:</p> <p style="text-align: right;">Yes <input type="checkbox"/></p> <p style="text-align: right;">No <input type="checkbox"/></p> <p>Go to Declaration</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