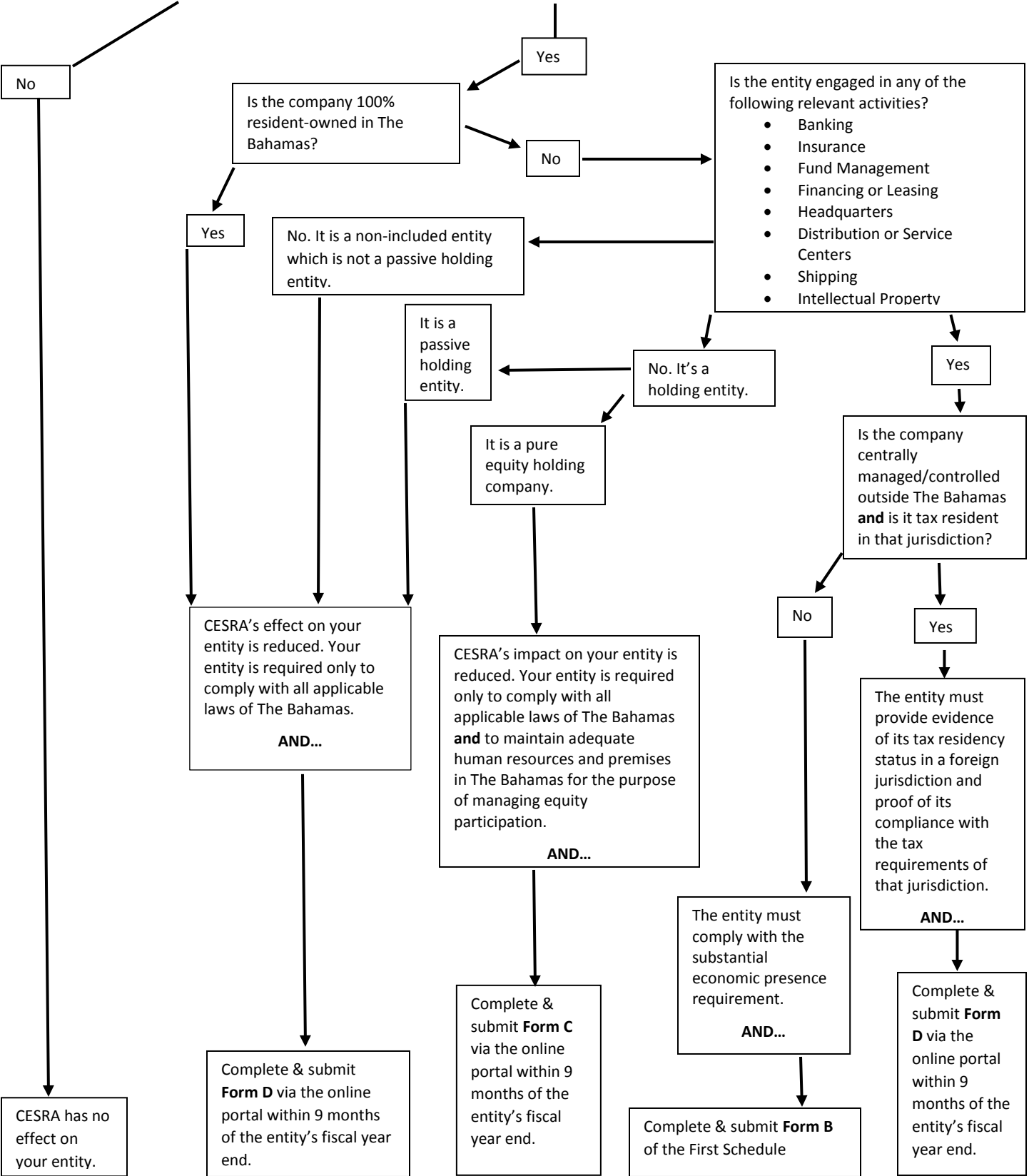


**Is your entity registered, incorporated or continued under one of the following Acts? If you are unsure, please refer to the entity's incorporation documents.**

- The Companies Act, 1992
- The International Business Companies Act, 2000
- The Partnership Act, 1905 (as amended)
- The Partnership Limited Liability Act, 1861 (as amended)
- The Exempted Limited Partnership Act, 1995 (as amended)



No

Yes

Is the company 100% resident-owned in The Bahamas?

No

Yes

No. It is a non-included entity which is not a passive holding entity.

It is a passive holding entity.

It is a pure equity holding company.

CESRA's effect on your entity is reduced. Your entity is required only to comply with all applicable laws of The Bahamas.  
**AND...**

CESRA's impact on your entity is reduced. Your entity is required only to comply with all applicable laws of The Bahamas **and** to maintain adequate human resources and premises in The Bahamas for the purpose of managing equity participation.  
**AND...**

The entity must comply with the substantial economic presence requirement.  
**AND...**

Is the company centrally managed/controlled outside The Bahamas **and** is it tax resident in that jurisdiction?

No

Yes

The entity must provide evidence of its tax residency status in a foreign jurisdiction and proof of its compliance with the tax requirements of that jurisdiction.  
**AND...**

The entity must comply with the substantial economic presence requirement.  
**AND...**

CESRA has no effect on your entity.

Complete & submit **Form D** via the online portal within 9 months of the entity's fiscal year end.

Complete & submit **Form C** via the online portal within 9 months of the entity's fiscal year end.

Complete & submit **Form B** of the First Schedule

Complete & submit **Form D** via the online portal within 9 months of the entity's fiscal year end.