IGUAKO CAPITAL · Regulatory notice guide

Tax Transparency Notice: guide

TOPIC	JURISDICTIONS	GROUP POLICY
Tax Transparency Notice	28	Prevention of the Facilitation of Tax Evasion

REVIEWED

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Introduction

IGUAKO Capital pays the tax it owes where it does business and reports the accounts it is required to report. It builds no structure whose purpose is concealment, and it gives no client advice on that client's own tax. This notice explains what the firm asks a client to certify, what it reports and to whom, how the local charge to tax works, and what the firm will refuse to do. It is issued under the group policy on the Prevention of the Facilitation of Tax Evasion, IGC-FC-006.

What the client is asked to certify

At onboarding, the client and every controlling person behind it certify each jurisdiction of tax residence and the taxpayer reference issued there. The certification is read against the rest of the file, and a correspondence address, a settlement account or a place of birth pointing somewhere else has to be reconciled before the account opens. A client tells the firm within 30 days of a change in its residence, and the the jurisdiction entity requests a fresh certification whenever a change of circumstances shows up in the file. A mandate does not open on an unresolved certification, and a certification that cannot be reconciled closes the account.

What is reported, and to whom

Where an entity in the network is a reporting financial institution, it reports the accounts of clients resident in participating jurisdictions to its own competent authority, which forwards the data to the authority of the client's residence. What is reported is the account holder, the controlling persons, the account identifier, the balance at the year end and the gross amounts credited during the year. Reporting is annual and runs to the deadline the local authority sets. A client may ask the local IGUAKO entity for a copy of what was reported about it, and the copy is provided.

The local charge to tax

Each domicile has its own charge to tax, its own filing calendar and its own reporting obligations, and the group tax function keeps one return calendar covering all 28.

Transfer pricing on funding, services and licences between the jurisdiction entities and the rest of the group is documented each year and reviewed by the Group Head of Tax before the return is filed, alongside the returns of the other the region entities.

The provisions that apply in each jurisdiction are set out in the notice published for that domicile.

What the firm will not do

The firm refuses a mandate whose purpose is to hide ownership, income or residence from an authority entitled to know it. It declines a request to invoice a party other than the one that received the service, to route a payment through an entity with no part in the transaction, or to describe a distribution as something it is not. Contracts with introducers, agents and other associated persons carry a clause forbidding facilitation, a right to ask how the work was done and a right to end the appointment on notice. The firm gives no tax advice, and the team in the serving office says so in writing before the first mandate is signed.

Closing

A structure that works only because a tax authority cannot see it is not a structure the firm will build. Where a client wants a view on its own position, the firm asks it to take that advice independently and records on the file that it did so.

Jurisdictions and local entities

Jurisdiction	Local entity	Served from
Cayman Islands	IGUAKO Capital Holdings Ltd.	George Town
Bermuda	IGUAKO Capital (Bermuda) Ltd.	Hamilton
British Virgin Islands	IGUAKO Capital (BVI) Ltd.	Road Town
Bahamas	IGUAKO Private Wealth (Bahamas) Ltd.	Nassau
Barbados	IGUAKO Capital (Barbados) SRL	Bridgetown
Trinidad and Tobago	IGUAKO Capital (Trinidad and Tobago) Ltd.	Port of Spain
Curaçao	IGUAKO Capital (Curaçao) N.V.	Willemstad
United States	IGUAKO Capital Americas LLC	Palm Beach
Canada	IGUAKO Capital Canada Inc.	Toronto
Panama	IGUAKO Capital (Panamá) S.A.	Panama City
Brazil	IGUAKO Capital Brasil Participações Ltda.	São Paulo
Mexico	IGUAKO Capital México, S. de R.L. de C.V.	Mexico City
United Kingdom	IGUAKO Capital Advisory (UK) Limited	London
Ireland	IGUAKO Fund Management (Ireland) Limited	Dublin
Luxembourg	IGUAKO Capital Europe S.à r.l.	Luxembourg
Switzerland	IGUAKO Capital (Schweiz) AG	Zürich
Jersey	IGUAKO Trust Company (Jersey) Limited	St Helier
Guernsey	IGUAKO Capital (Guernsey) Limited	St Peter Port
Netherlands	IGUAKO Commercial Finance B.V.	Amsterdam
United Arab Emirates	IGUAKO Capital (Gulf) Ltd.	Dubai

Jurisdiction	Local entity	Served from
Qatar	IGUAKO Capital (Qatar) LLC	Doha
Bahrain	IGUAKO Treasury (Bahrain) B.S.C. (c)	Manama
Mauritius	IGUAKO Africa Holdings Ltd	Port Louis
South Africa	IGUAKO Capital South Africa (Pty) Ltd	Johannesburg
Singapore	IGUAKO Capital Asia Pte. Ltd.	Singapore
Hong Kong	IGUAKO Capital (Hong Kong) Limited	Hong Kong
Japan	IGUAKO Capital Japan K.K.	Tokyo
Australia	IGUAKO Capital Australia Pty Ltd	Brisbane

Colophon

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