Bermuda Tax Information Reporting Portal
USER GUIDE

Version 4.0

Date updated: November 14, 2018

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Glossary

Term	Description
CbC	Country-by-Country Reporting
CbC Regulations	Bermuda's *International Cooperation (Tax Information ExchangeAgreements) Country-By-Country Reporting Regulations 2017* and *International Cooperation (Tax Information Exchange Agreements) Country-By-Country Reporting Amendment Regulations 2017*
CbC Guidance	Bermuda's *Country-by-Country Reporting Guidance*
CRS	The OECD's Common Reporting Standard, as implemented in Bermuda by the CRS Regulations
CRS Regulations	Bermuda's *International Cooperation (Tax Information Exchange Agreements) Common Reporting Standard Regulations 2017* and *International Cooperation (Tax Information Exchange Agreements) Common Reporting Standard Amendment Regulations 2018*
CRS Guidance	Bermuda's *Common Reporting Standard for Automatic Exchange of Financial Account Information in Tax Matters Guidance*
CTS	The OECDs Common Transmission System, which will be use to exchange filings with partner jurisdictions
FI	Bermuda Financial Institution
GIIN	Global Intermediary Identification Number issued by the IRS for US FATCA purposes
IRS	United States Internal Revenue Service
Ministry	Bermuda Ministry of Finance, Treaty Unit
OECD	Organisation for Economic Cooperation and Development
Primary User	The portal user that has been designated as the Principal Point of Contact for compliance with the CRS Regulations and/or CbC Regulations
RE	Bermuda Reporting Entity under CRS or CbC
Reporting FI	Bermuda Reporting Financial Institution
Tax Authority	Bermuda Ministry of Finance, Treaty Unit
TIN	Taxpayer Identification Number

1 Introduction

1.1 Purpose

The purpose of this document is to provide an overview of the most commonly used functionality in the Bermuda Tax Information Reporting Portal with respect to Reporting Entities meeting their reporting obligations under the OECD Common Reporting Standard (CRS) and Country by Country Reporting (CbC). This document is not intended to provide business, legal, policy, or regulatory guidance to Reporting Entities.

1.2 Scope

The scope of this document includes enrolment and reporting for both CRS and CbC. It also covers reviewing and responding to CTS notifications from partner jurisdictions..

The 'how-to' guidance in this document is not intended to cover the full range of screens and functionality within the Bermuda Tax Information Reporting Portal, but it should provide a high-level overview of the most commonly used functions that Reporting Entities should expect to use as part of their normal enrolment and filing submission procedures.

1.3 Support and resources

Bermuda Government Resources:

Please refer to the below documents published by the Bermuda Government for more information and regulatory assistance:

- International Cooperation (Tax Information Exchange Agreements) Act 2005
- International Cooperation (Tax Information Exchange Agreements) Amendment Act 2017
- CRS Regulations and CRS Amendment Regulations
- CRS Guidance
- CbC Regulations and CbC Amendment Regulations
- CbC Guidance

OECD Resources:

Please refer to the below documents published by the OECD for further guidance. The OECD has also developed a comprehensive Automatic Exchange Portal that is the principal source for these and other CRS materials and resources.

- OECD CRS Standard for Automatic Exchange of Financial Account Information in Tax Matters (Second Edition): Contains the due diligence and reporting rules for Financial Institutions along with Commentary that assists with interpretation of these rules.
- OECD CRS Implementation Handbook: Provides practical guidance to assist government officials and financial institutions in the implementation of the CRS.
- OECD CRS-related FAQs: Provides a list of common questions on the application of the CRS and responses from the OECD.

- OECD CRS XML Schema and User Guide: Provides a link to the OECD CRS XML Schema that all CRS XML filings must comply with, as well as the user guide which explains the required information and additional business rules applied by the OECD.
- Common Reporting Standard Status Message XML Schema User Guide: provides guidance on the status message responses sent back from partner jurisdictions
- OECD Transfer Pricing Documentation and Country-by-Country Reporting, Action 13 - 2015 Final Report: Contains standards for transfer pricing documentation incorporating a master file, local file, and a template for country-by-country reporting of revenues, profits, taxes paid and certain measures of economic activity.
- Guidance on the Implementation of Country-by-Country Reporting: Provides additional implementation guidance regarding country-by-country reporting.
- OECD CbC XML Schema and User Guide: Provides a link to the OECD CbC XML Schema that all CbC XML filings must comply with, as well as the user guide which explains the required information and additional business rules applied by the OECD.

Portal User Support:

This user guide as well as the "Help" link within the portal should be consulted as first points of guidance on how to use the portal.

If you encounter issues with the portal, portal user support is available via the helpdesk during Bermuda business hours (9:00 – 5:00pm, Monday to Friday). To contact the portal support helpdesk, please send an email with your question/issue to the email address below:

aeoisupport@vizorsoftware.com

When contacting the helpdesk, users should provide as much information as possible using the following points as guidance:

- Type of guidance required.
- Detailed description of question or incident.
- What time did the incident occur?
- What are the steps to reproduce the incident?
- Screenshot of the incident.

Please note that this address should only be used for technical questions regarding the portal. The helpdesk should not be contacted for any guidance on due diligence and reporting requirements, for example CRS entity classification guidance or the scope of reportable accounts.

As indicated in the CRS Guidance Notes, Bermuda Financial Institutions are encouraged to seek professional advice if they are uncertain in any way of their obligations under the CRS framework.

Browser Requirements:

The recommended minimum computer requirements for using the Bermuda Tax Information Reporting Portal are:

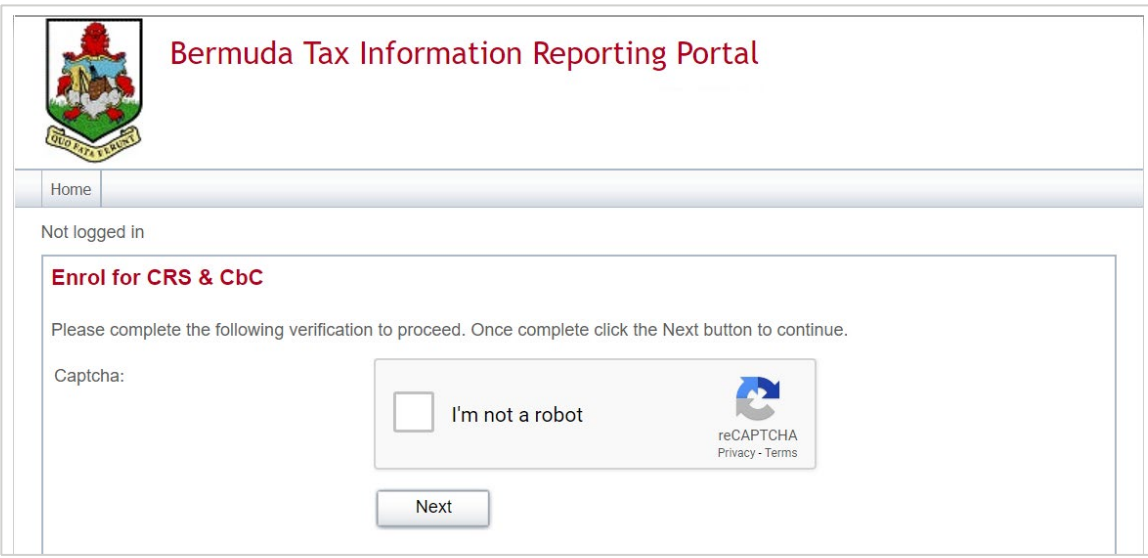
- Microsoft Internet Explorer version 8 or above, or Firefox version 4 or above or Google Chrome version 10 or above.
- Screen resolution of at least 1024x768 or higher for optimal display.

2 Enrolment

In order to enrol with the Bermuda Ministry of Finance, Treaty Unit, as a Reporting Entity under CRS and/or CbC, entities must complete the Bermuda Tax Information Reporting Portal enrolment form.

Important Note: as indicated in the CRS Regulations, all Bermuda Reporting Financial Institutions must enrol with the Ministry of Finance by following the process outlined below, regardless of whether they have any reportable accounts.

2.1 Accessing the enrolment form

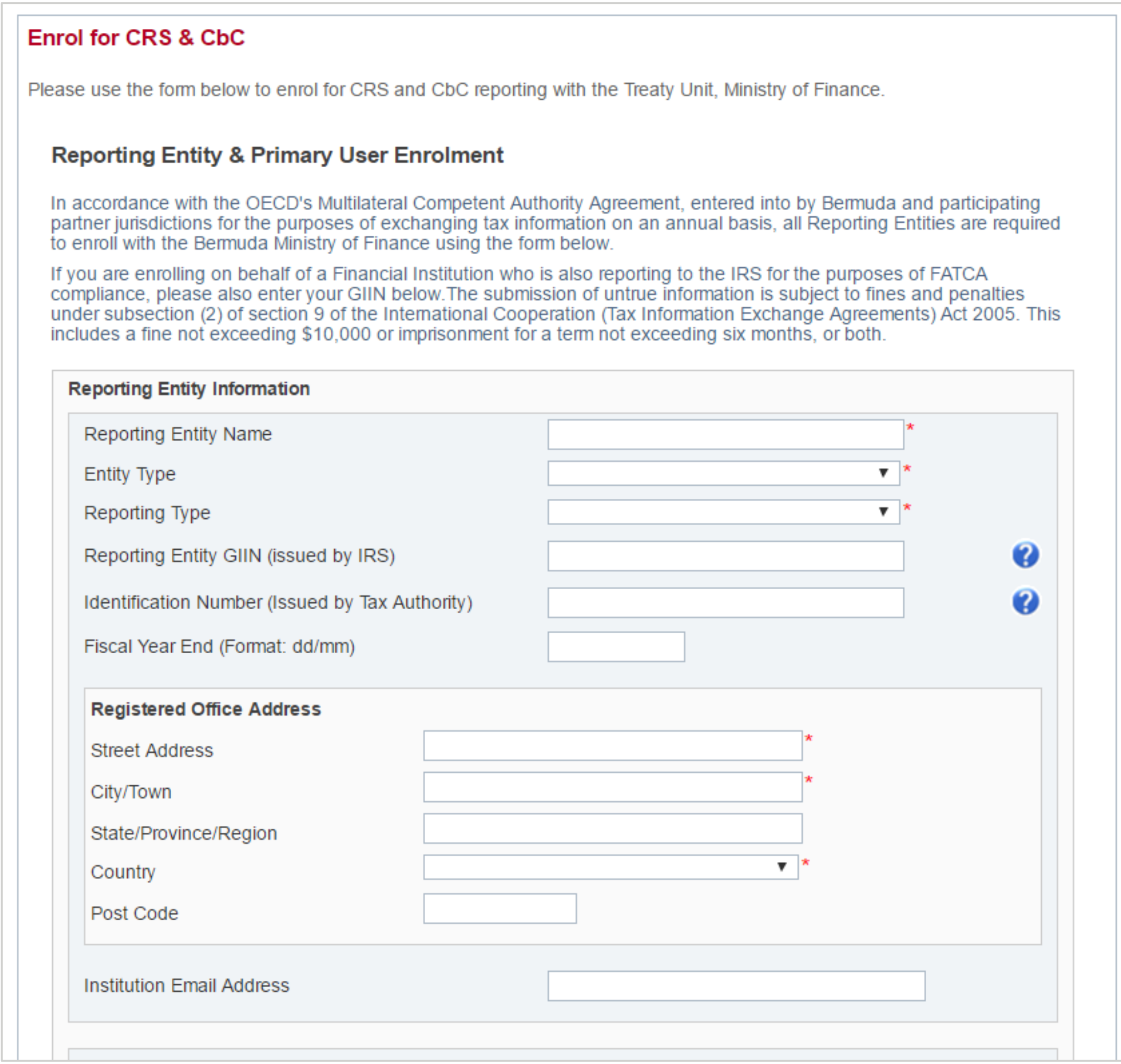


1. Follow this link to access the Bermuda Tax Information Reporting Portal enrolment form. You will be presented with a security image similar to the one shown in the image above.

2. Select 'I'm not a robot' and select "Next". You may be required to provide additional information to pass the security requirements.

2.2 Completing the enrolment form

You will be presented with the **Reporting Entity & Primary User Enrolment** page.



Enrol for CRS & CbC

Please use the form below to enrol for CRS and CbC reporting with the Treaty Unit, Ministry of Finance.

Reporting Entity & Primary User Enrolment

In accordance with the OECD's Multilateral Competent Authority Agreement, entered into by Bermuda and participating partner jurisdictions for the purposes of exchanging tax information on an annual basis, all Reporting Entities are required to enroll with the Bermuda Ministry of Finance using the form below.

If you are enrolling on behalf of a Financial Institution who is also reporting to the IRS for the purposes of FATCA compliance, please also enter your GIIN below.The submission of untrue information is subject to fines and penalties under subsection (2) of section 9 of the International Cooperation (Tax Information Exchange Agreements) Act 2005. This includes a fine not exceeding $10,000 or imprisonment for a term not exceeding six months, or both.

Reporting Entity Information

Reporting Entity Name *

Entity Type *

Reporting Type *

Reporting Entity GIIN (issued by IRS)

Identification Number (Issued by Tax Authority)

Fiscal Year End (Format: dd/mm)

Registered Office Address

Street Address *

City/Town *

State/Province/Region

Country *

Post Code

Institution Email Address

1. Complete the input fields in the **Reporting Entity Information** section as applicable for your entity and reporting type. Please note the following:

- The **Reporting Entity Name** should be the legal name of the Reporting Entity.

   i. If the enrolment and reporting is being done by a third-party service provider, this name is still required to be that of the Reporting Entity (not the service provider).

   ii. For CbC enrolments only, the regulations require you to specify at enrolment whether the entity is the Ultimate Parent Entity or the Surrogate Parent Entity.

   Important Notes:

   - To satisfy this requirement you must include "(UPE)" or "(SPE)" following the Reporting Entity Name.

   - The Bermuda Ministry of Finance only requires UPEs and SPEs to enroll and report for CbC. Bermuda-resident Constituent Entities who are neither the UPE or SPE for their MNE Group should not submit an enrolment form for BVIFARS.

iii. Bermuda Ministry of Finance does not require Trustee Documented Trusts (TDTs) to be registered separately on the portal; only the Trustee, as the Reporting FI, must register. However, the Portal reporting will need to be done in each TDT's name regardless of whether the Trustee is the one that is actually filing the reports, with the TDT information included in the Reporting FI Information section of the report.

- The **Entity Type** should be aligned to your CRS entity classification. If enrolling for CbC only, you should select "Other" as your entity type.

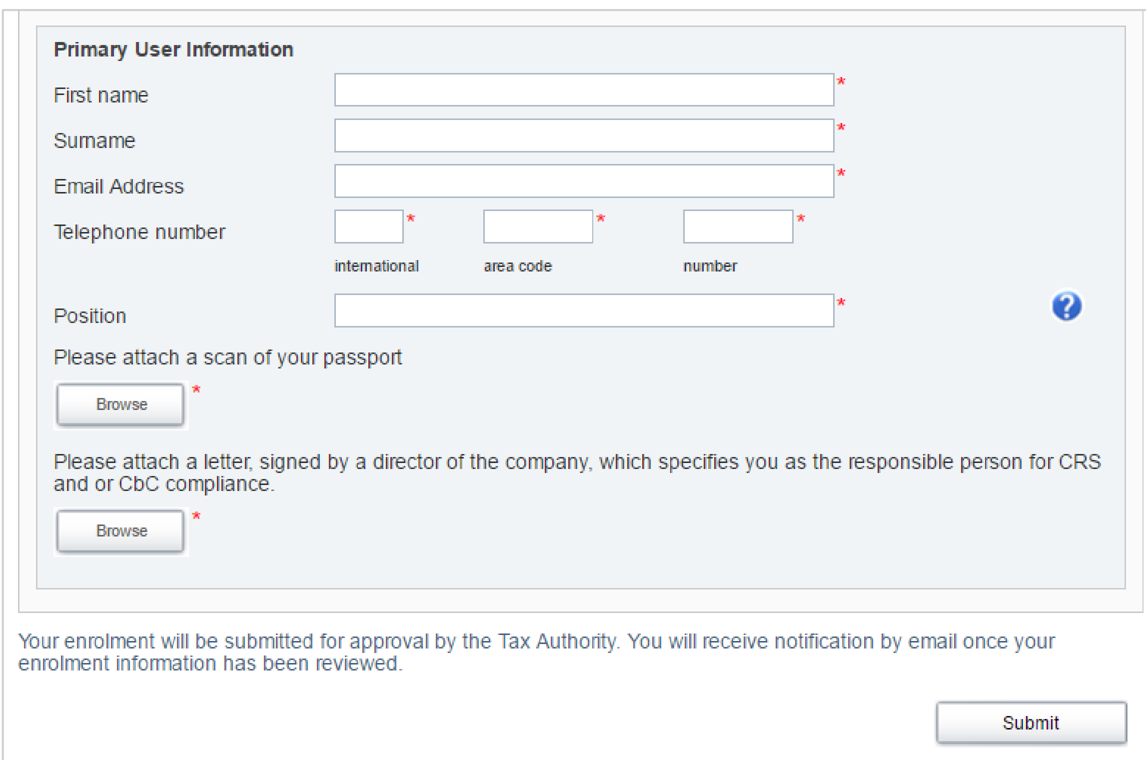
- The **Reporting Type** should describe the reporting regime(s) you are required to report under. The options are "CRS", "CbC", or "CRS & CbC".

- The **Reporting Entity GIIN** is only required to be provided if the entity has already enrolled with the IRS for FATCA reporting processes. Otherwise it can be left blank.

- The **Identification Number** is intended to capture a local Bermuda identification number. Valid Bermuda identification numbers include your Bermuda Company Registration Number, Bermuda Entity Registration Number, or Bermuda Payroll Tax Number. If the entity does not have any of the above, this field can be left blank.

- **Fiscal Year End** is only mandatory if you are enrolling for CbC reporting.

- The **Registered Office Address** should be completed with the registered address of the Reporting Entity (not the third-party service provider, if applicable). Street Address, City, and Country are mandatory.



2. Complete the input fields in the **Primary User Information** section. Please note the following:

- The Primary User may represent a third-party service provider for the entity.

- The **Email Address** provided will be where the account activation information will be sent once the enrolment is approved, and will be the user's username for logging into the system.

3. Upload a scan of the Primary User's passport and a signed letter using the **Browse** buttons. The letter should be signed by a Director or Officer of the Reporting Entity, and should specify the Primary User as responsible for CRS and/or CbC compliance.

4. When the documents have completed upload, select the **Submit** button.

2.3 Updating reporting obligations after enrolment

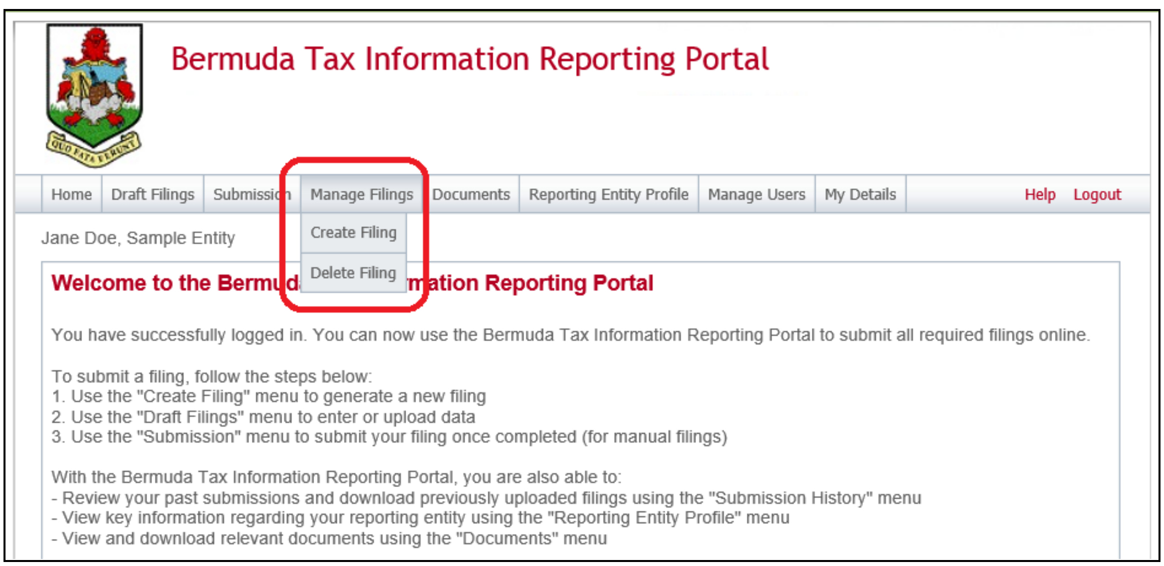
If you have already submitted an enrolment form and received your credentials for the system, you must not submit another enrolment form. If you wish to update your obligations, please do so using the **Change of Reporting Obligations** form, outlined below.

For example, if you have already enrolled for CRS reporting and later learn of an obligation to notify for CbC as well, you can update your reporting obligations using the below process. A second enrolment form should not be submitted.

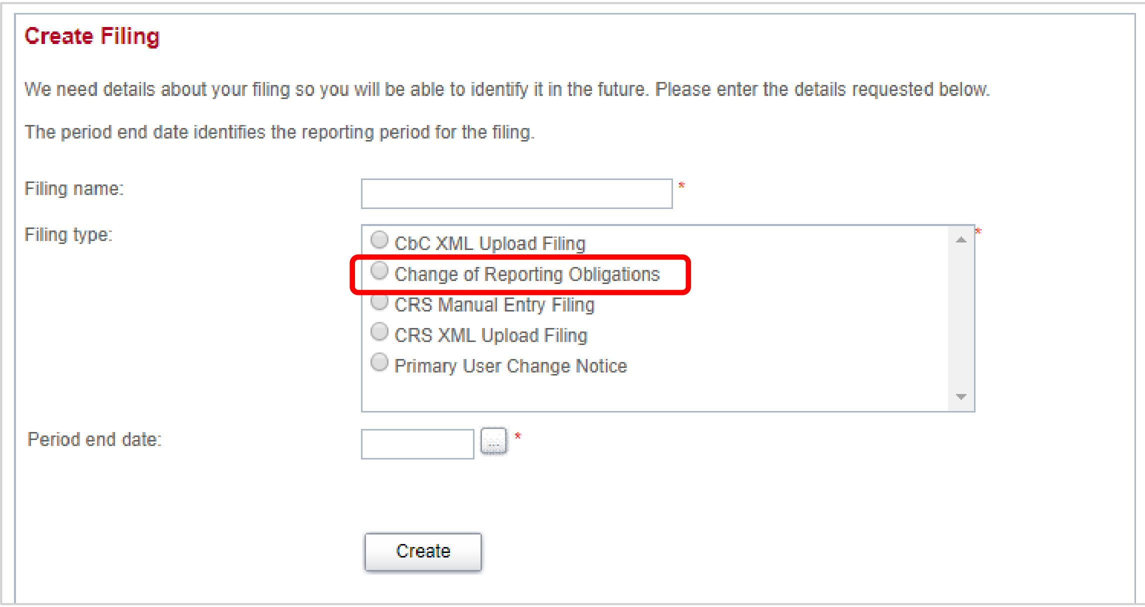
2.3.1 Creating a Change of Reporting Obligations filing

In order to notify the Bermuda Ministry of Finance of updated reporting obligations, you must first create a **Change of Reporting Obligations** filing.

1. Navigate to the **Create Filing** screen using the menus at the top of the screen. Select **Manage Filings** > **Create Filings**, as shown in the image below.



2. You will be presented with the **Create Filing** page, as shown in the image below.



3. Enter a **Filing name** that is meaningful to you. It is best practice to include "Change of Reporting Obligations" so that filings can be easily differentiated from CRS and CbC filings.

4. Select "Change of Reporting Obligations" as the **Filing type**.

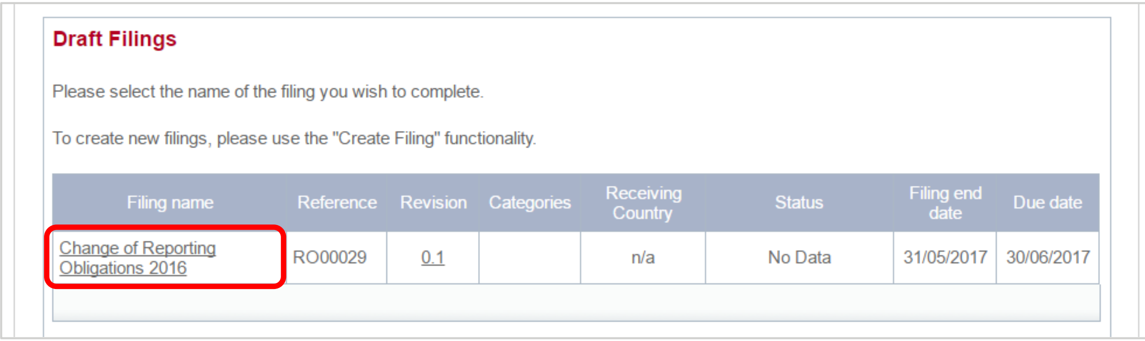
5. Select the **Period end date** for the filing. For the Change of Reporting Obligations form, this should be the current date.

6. Select the **Create** button to complete the creation of your form and make it available to submit a change of reporting obligations.

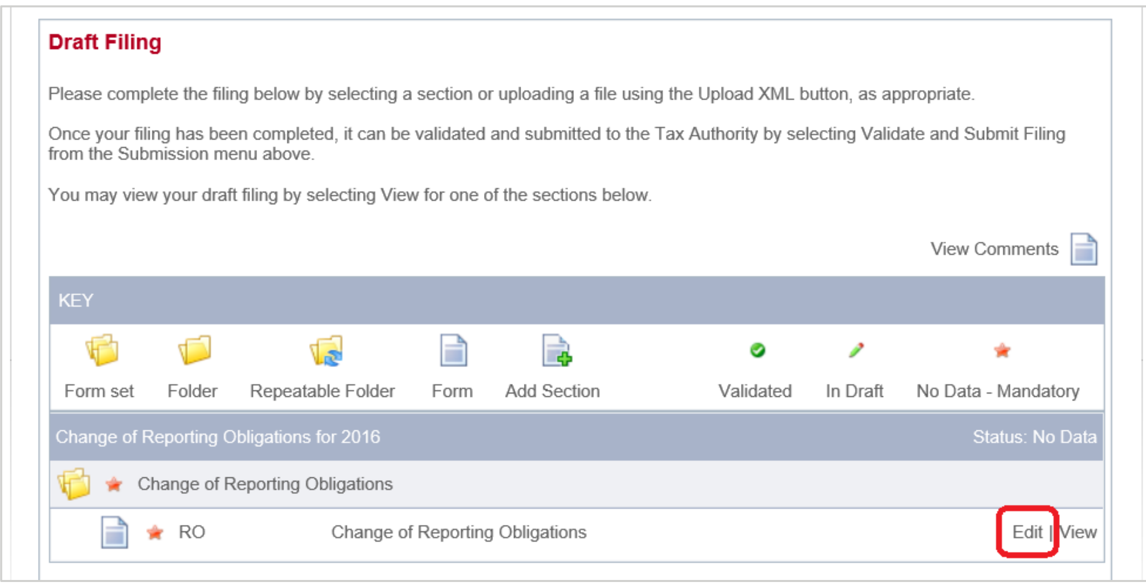
2.3.2 Completing and Submitting a Change of Reporting Obligations form

1. Navigate to the **Draft Filings** screen using the menu at the top of the screen to view filings and forms that you have created but not yet submitted.

2. Select the name of the form you created from the **Filing name** column of the Draft Filings table to open that filing. You will be presented with the **Draft Filing** screen for the Change of Reporting Obligations form.



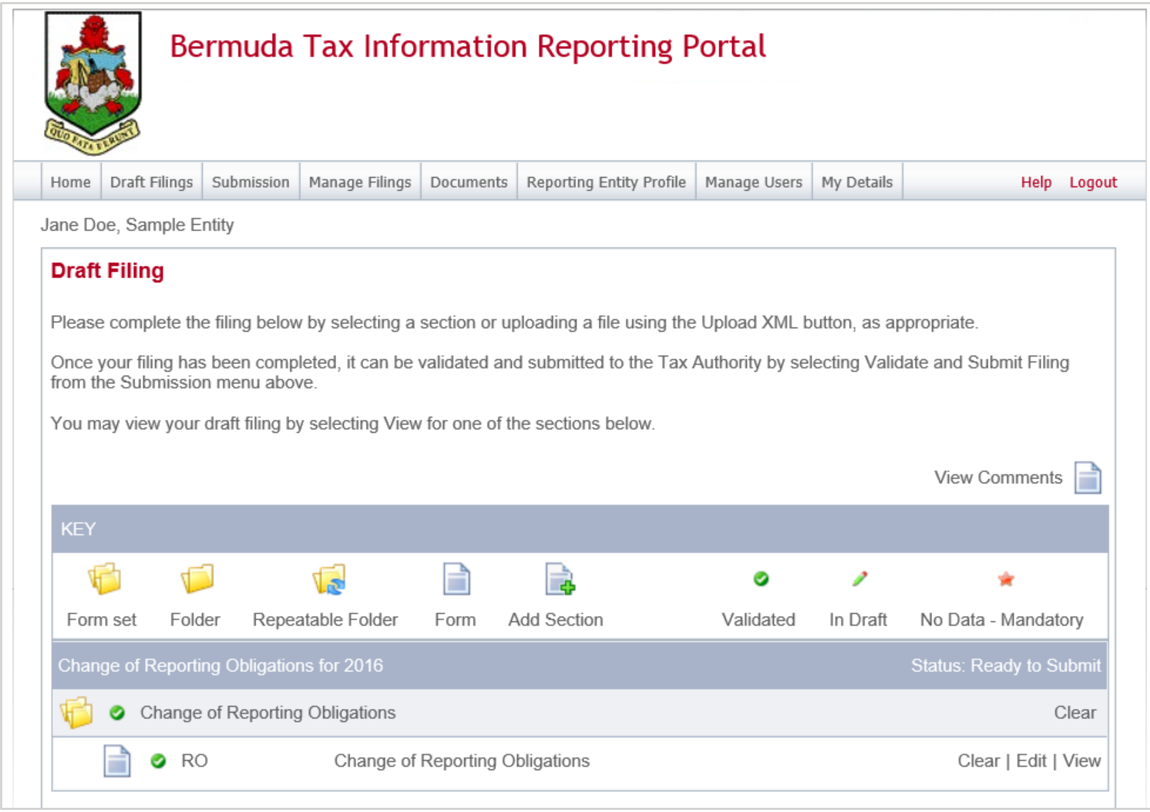
3. Select the **Edit** link beside the Change of Reporting Obligations form to display the form below. Note that the form will be pre-populated with the current Reporting Type and Fiscal Year End stored for your entity.



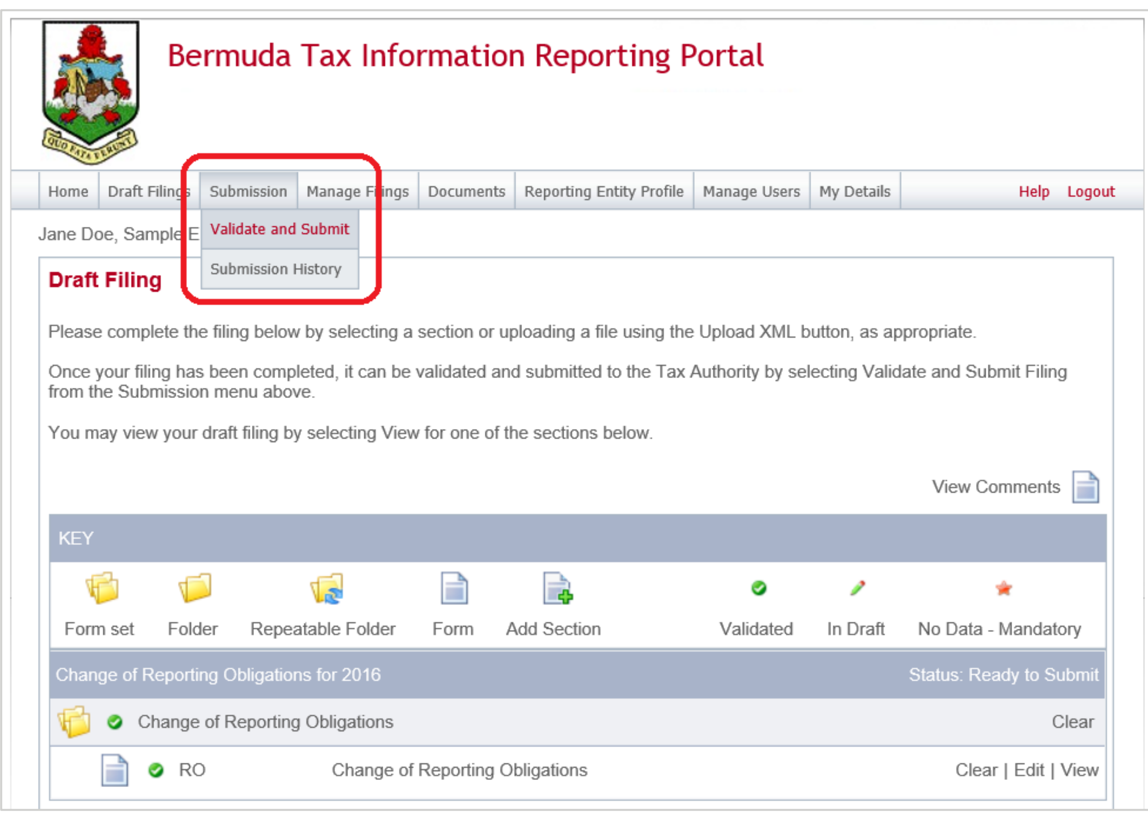
4. Update your **Reporting Type** by selecting either “CbC”, “CRS” or “CRS & CbC” from the drop down list, as shown below.

5. Update/add your **Fiscal Year End** (if applicable). This must be populated if either “CbC” or “CRS & CbC” is selected as the Reporting Type.

6. Select “**Validate & Save**”. You will be brought back to the Draft Filing screen for this Change of Reporting Obligations filing.

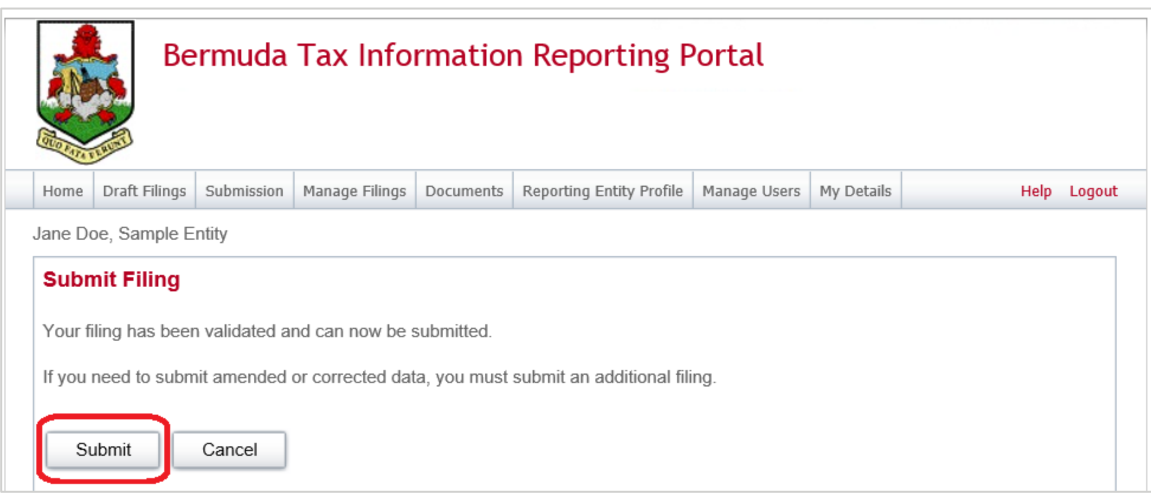


7. Navigate to **Submission > Validate and Submit** using the menus at the top of the screen.



8. You will be presented with the **Validate & Submit Filing** page. Select the **Validate** link in the Action column for the Change of Reporting Obligations form you would like to submit.

9. You will be presented with the **Submit Filing** page. Select **Submit** to confirm submission.



2.4 Updating reporting entity details after enrolment

If you have already submitted an enrolment form and received your credentials for the system, you must not submit another enrolment form. If you wish to update certain details regarding your entity, please do so using the **Change of Reporting Entity Information** form, outlined below.

The following information can be updated by submitting a Change of Reporting Entity Information form:

i. Entity Type
ii. Reporting Entity GIIN (if applicable)
iii. Fiscal Year End
iv. Entity Address
v. Institution Email

Important note: The Change of Reporting Entity Information form cannot be used to update the following:

i. Reporting Entity Name: please contact bermudataxinformationreporting@gov.bm if you need to update your reporting entity's name

ii. Reporting Type: please submit a Change of Reporting Obligations form if you would like to update your reporting type (see *Section 2.3 – Updating reporting obligations after enrolment*)

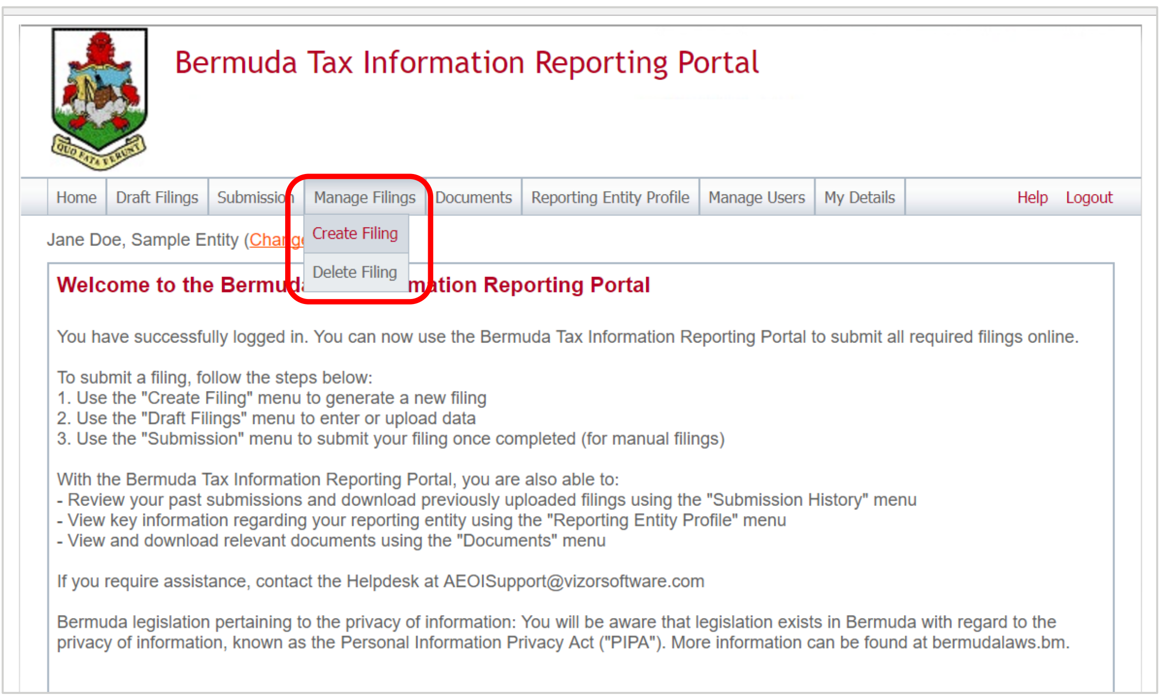
iii. Primary User: please submit a Primary User Change Notice if you would like to update your entity's Primary User (see *Section 13 – Updating a Primary User*)

2.4.1 Creating a Change of Reporting Entity Information filing

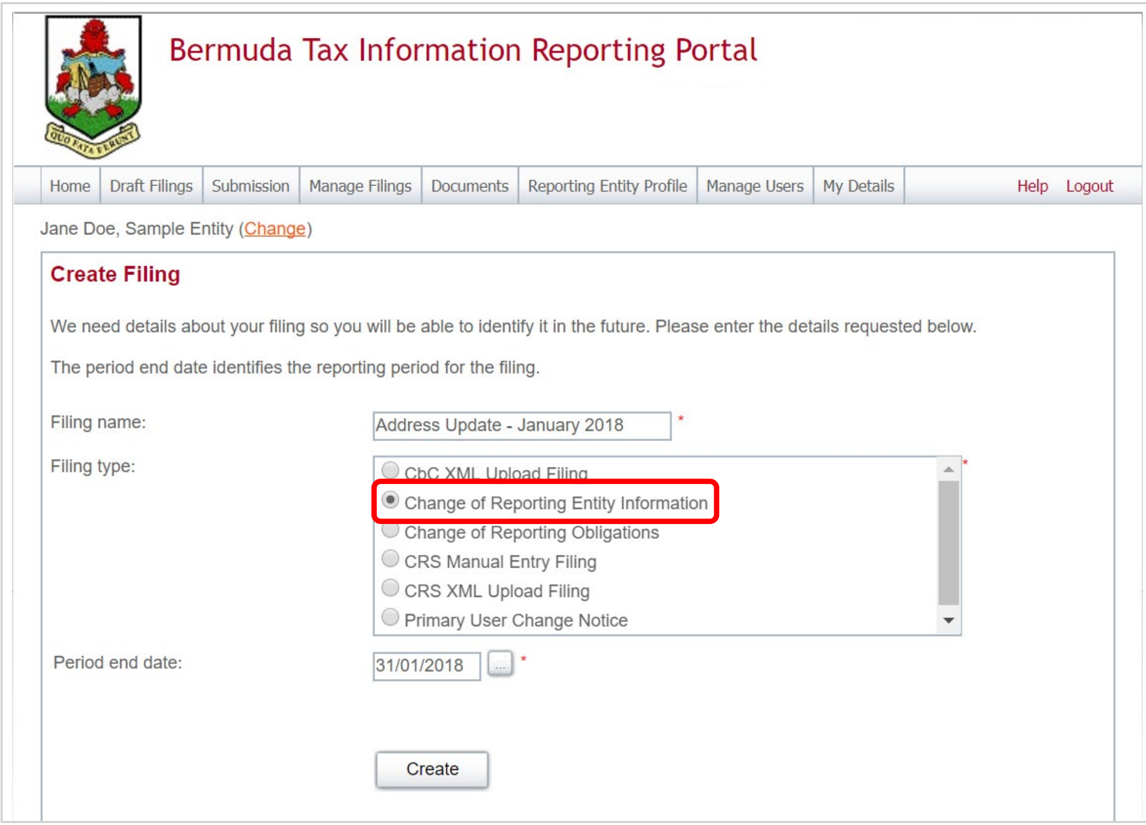
In order to update certain details about your reporting entity, you must first create a **Change of Reporting Entity Information** filing.

1. Navigate to the **Create Filing** screen using the menus at the top of the screen. Select **Manage Filings** > **Create Filings**, as shown in the image below.

   Important note: The Change of Reporting Entity Information form can only be created and submitted by the Primary User. Secondary users will not see the form listed on the Create Filing page.



2. You will be presented with the **Create Filing** page, as shown in the image below.



3. Enter a **Filing name** that is meaningful to you. It is best practice to include the change being made so that filings can be easily differentiated from other filings.

4. Select "Change of Reporting Entity Information" as the **Filing type**.

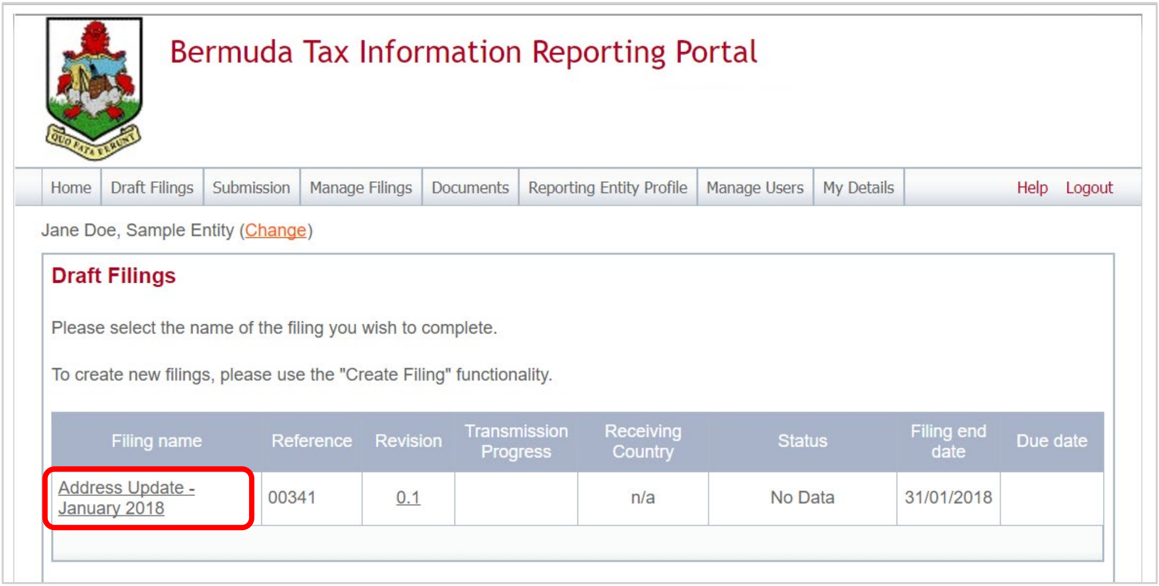
5. Select the **Period end date** for the filing. For the Change of Reporting Entity Information form, this should be the current date or the date in which the change was effective.

6. Select the **Create** button to complete the creation of your form and make it available to submit.

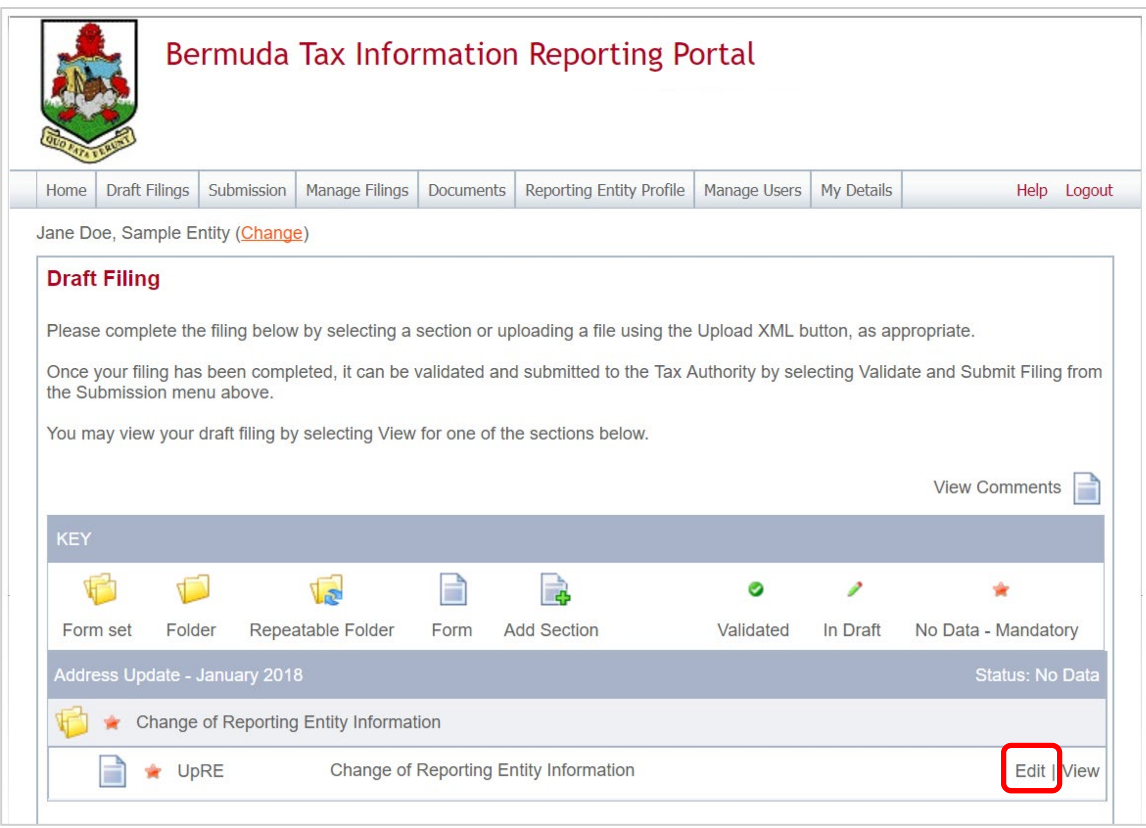
2.4.2 Completing and Submitting a Change of Reporting Entity Information form

1. Navigate to the **Draft Filings** screen using the menu at the top of the screen to view filings and forms that you have created but not yet submitted.

2. Select the name of the form you created from the **Filing name** column of the Draft Filings table to open that filing. You will be presented with the **Draft Filing** screen for the Change of Reporting Entity Information form.

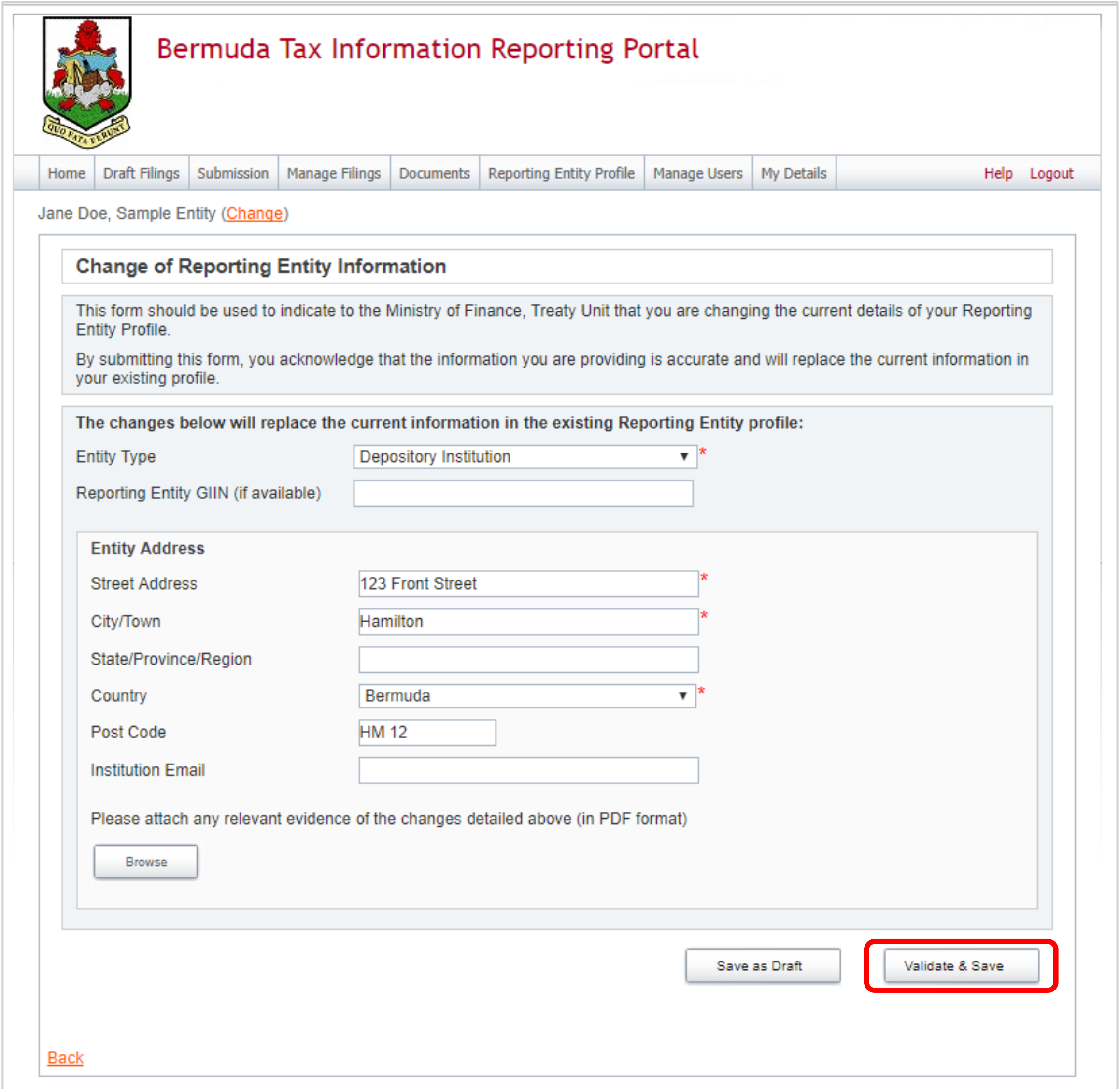


3. Select the **Edit** link beside the Change of Reporting Entity Information form to display the form below. Note that the form will be pre-populated with the current information stored in your entity's profile.

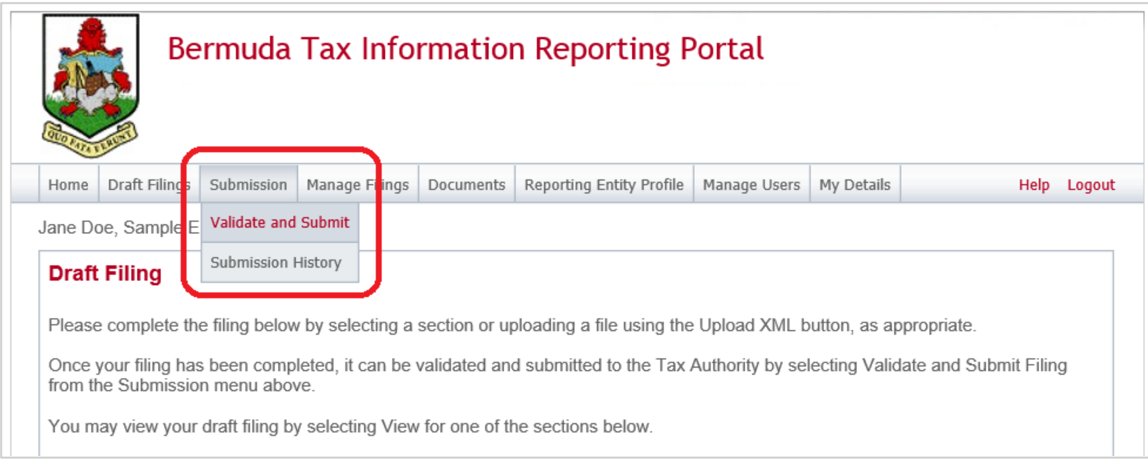


4. Update your information as required, including uploading any documentary evidence of the change using the “Browse” button.

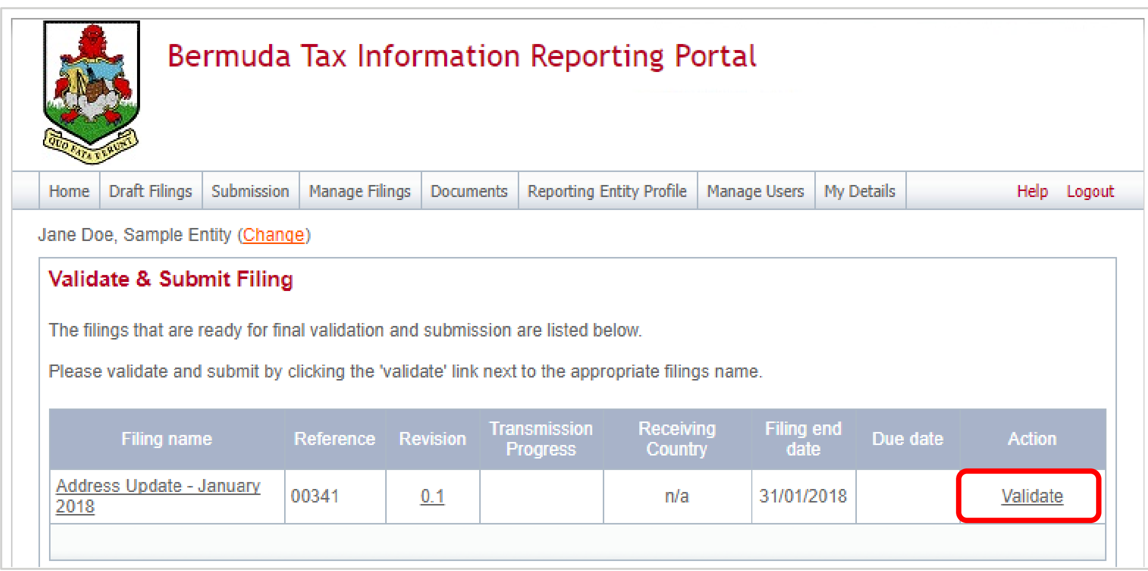
5. Click “Validate & Save”. You will be brought back to the Draft Filing page for the filing.



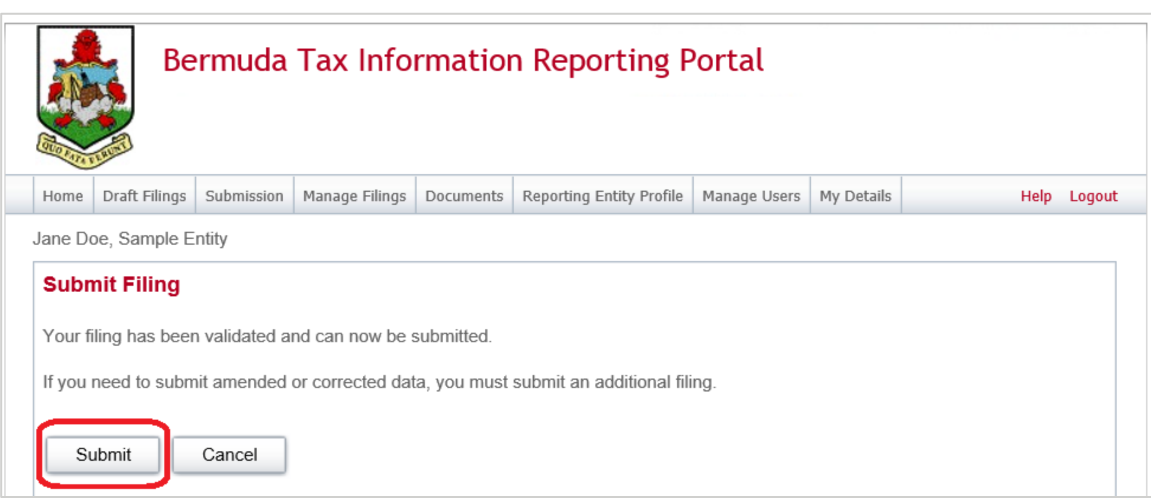
6. Navigate to **Submission > Validate and Submit** using the menus at the top of the screen.



7. You will be presented with the **Validate & Submit Filing** page. Select the **Validate** link in the Action column for the Change of Reporting Obligations form you would like to submit.



8. You will be presented with the **Submit Filing** page. Select **Submit** to confirm submission. Your changes will be reflected on the **Reporting Entity Profile** tab.



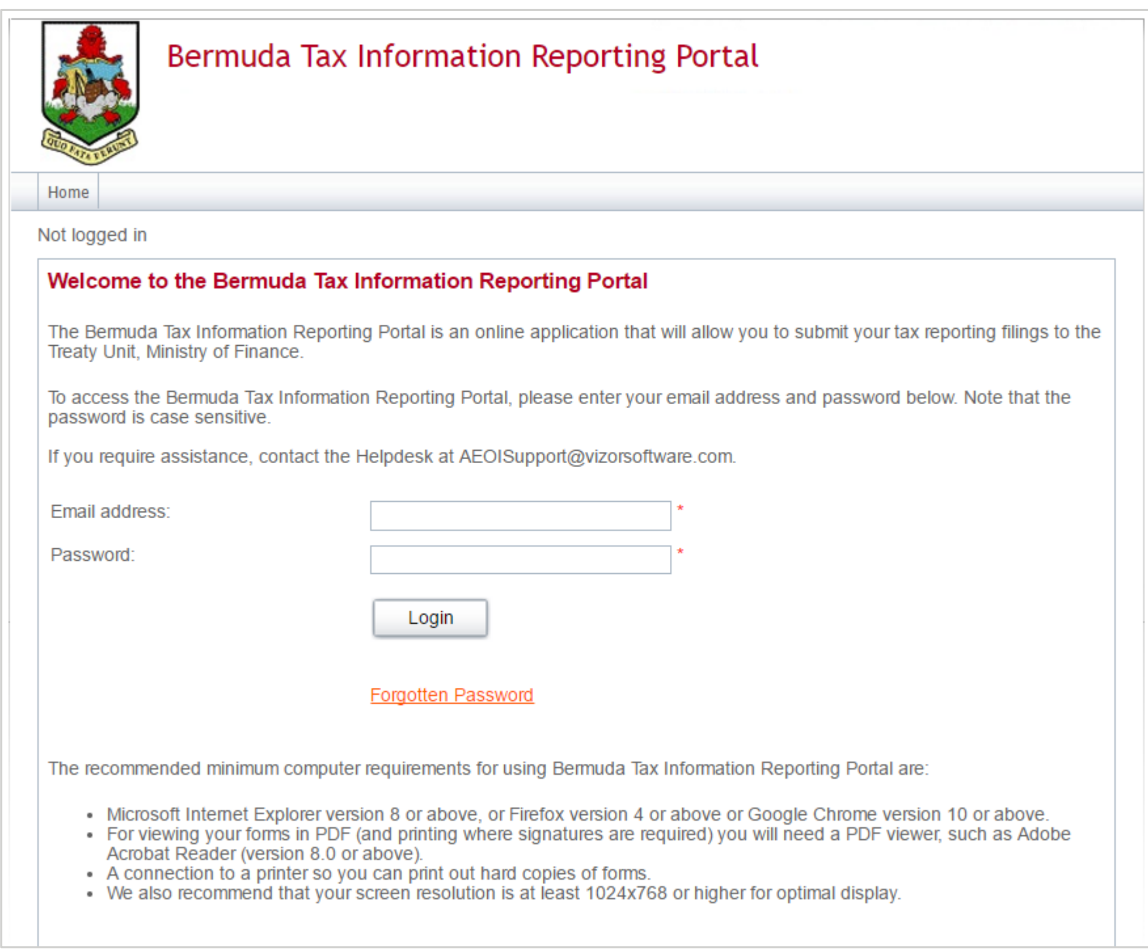
3 Logging in and updating your user details

3.1 Logging in to the Bermuda Tax Information Reporting Portal

After your enrolment form has been reviewed and approved, your Reporting Entity and Primary User account will be created in the Bermuda Tax Information Reporting Portal. You will receive a system-generated email titled “New Bermuda Tax Information Reporting Portal User Account” containing your username (the Primary User Email Address entered on the enrolment form) and temporary password, as well as a link to the system.

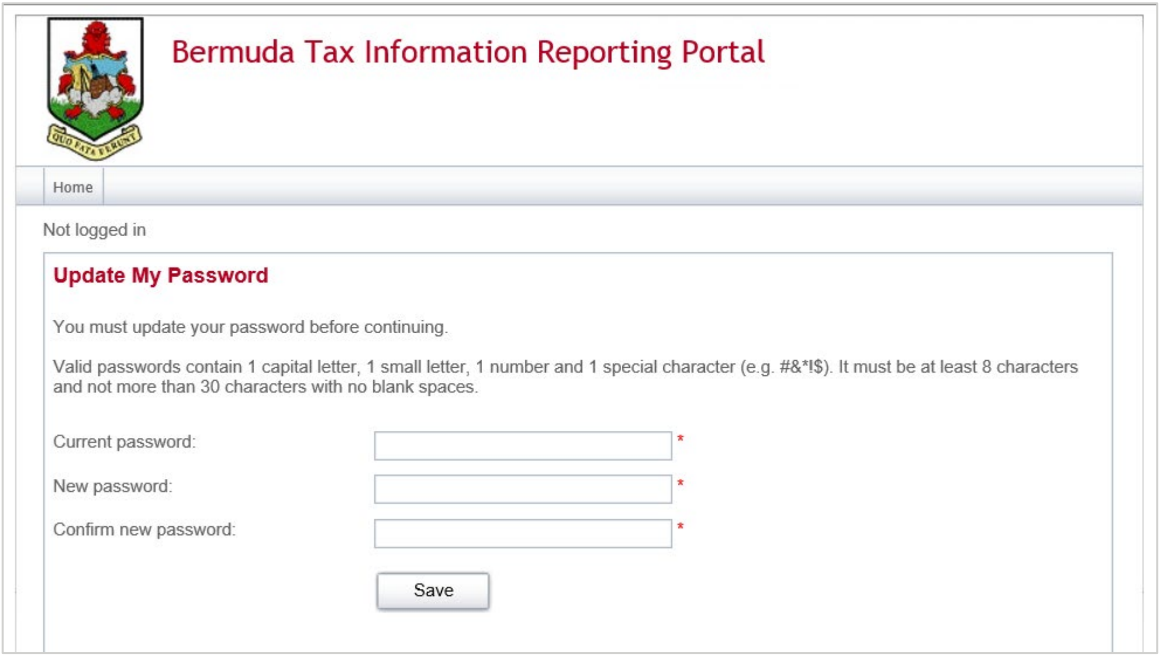
Important note: If your enrolment information is not deemed complete and accurate, you will receive a “Bermuda Tax Information Reporting Portal: Enrolment Unsuccessful” email, which will include the reason your enrolment was declined. You will need to access the enrolment form again and complete it with corrected information and/or documents, as outlined in *Section 2 - Enrolment* above.

1. Accessing the link found in your Account Activation email will present you with the Bermuda Tax Information Reporting Portal login page, as shown in the image below.



2. Enter your email address and password and select the **Login** button. Upon first login to the system, you will be asked to change your password as shown in the image below.

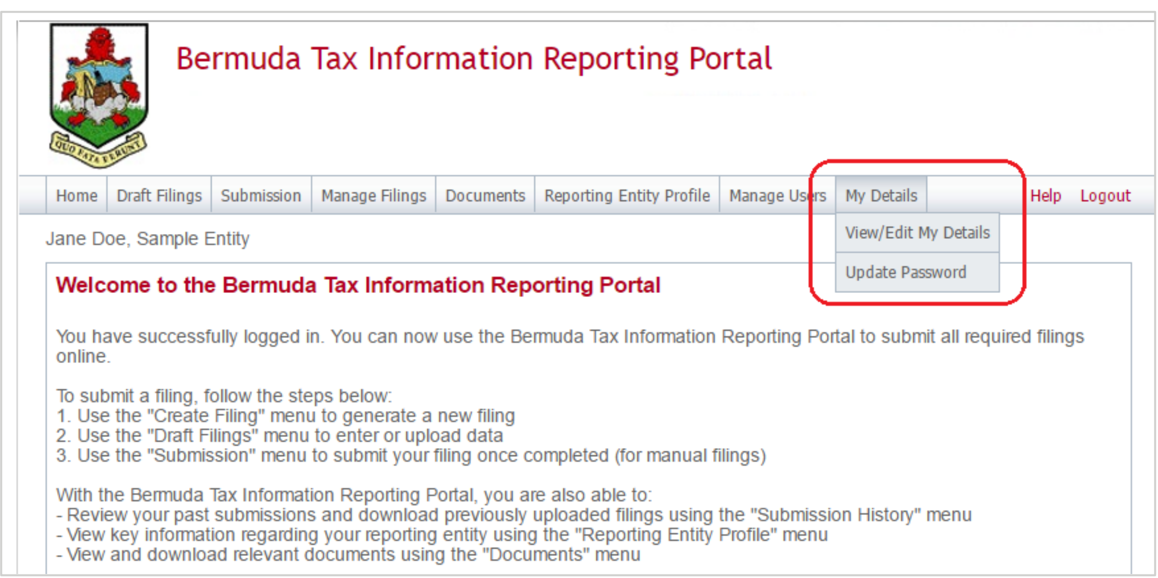
   - **Important Note:** The password must be between 8 and 30 characters, and must contain 1 capital letter, 1 lower case letter, 1 number, and 1 special character (e.g. #&*!$).



3.2 Updating your details

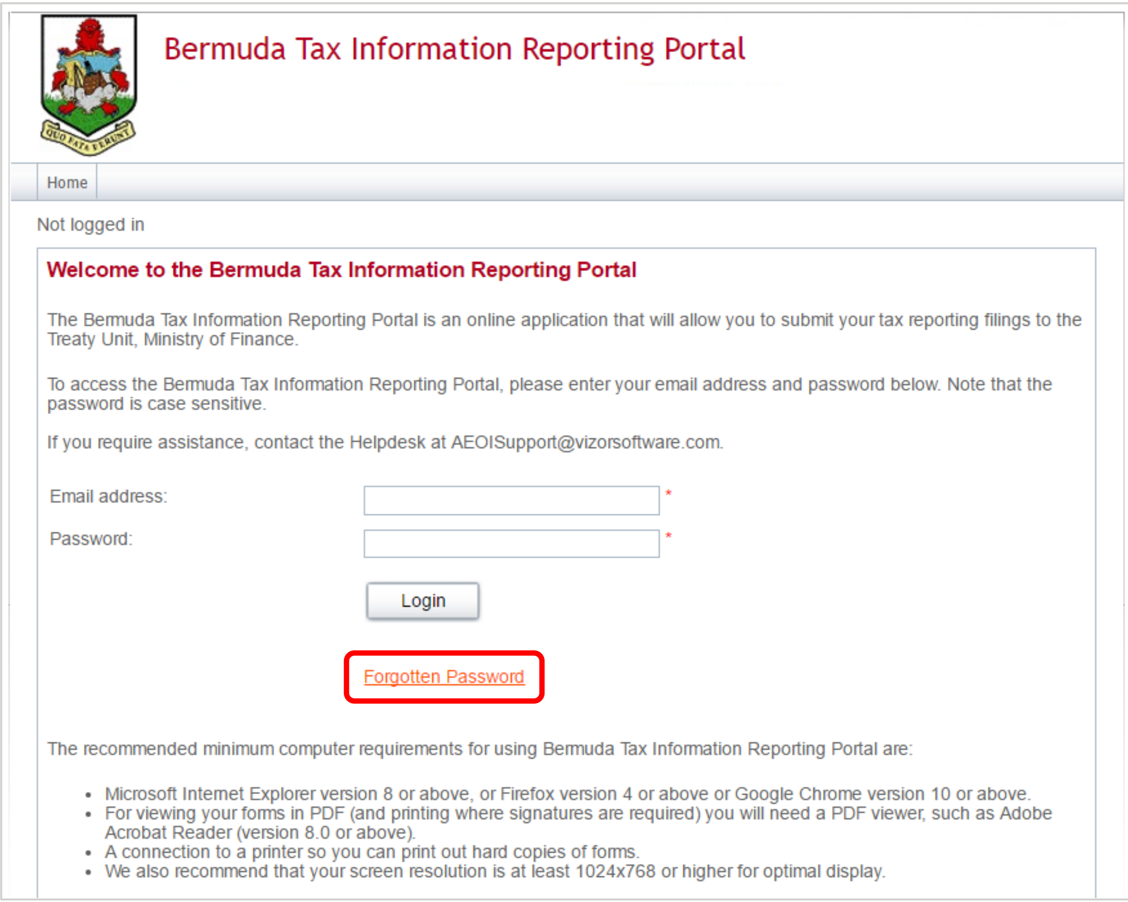
At any time you can update your user details (name, email address, and phone number) by navigating to **My Details > View/Edit My Details** or change your password by navigating to **My Details > Update My Password** using the menus at the top of the page.

- **Important note:** Changing your email address will change the email address you use to log in to the system as well as the email address to which system-generated emails are sent.



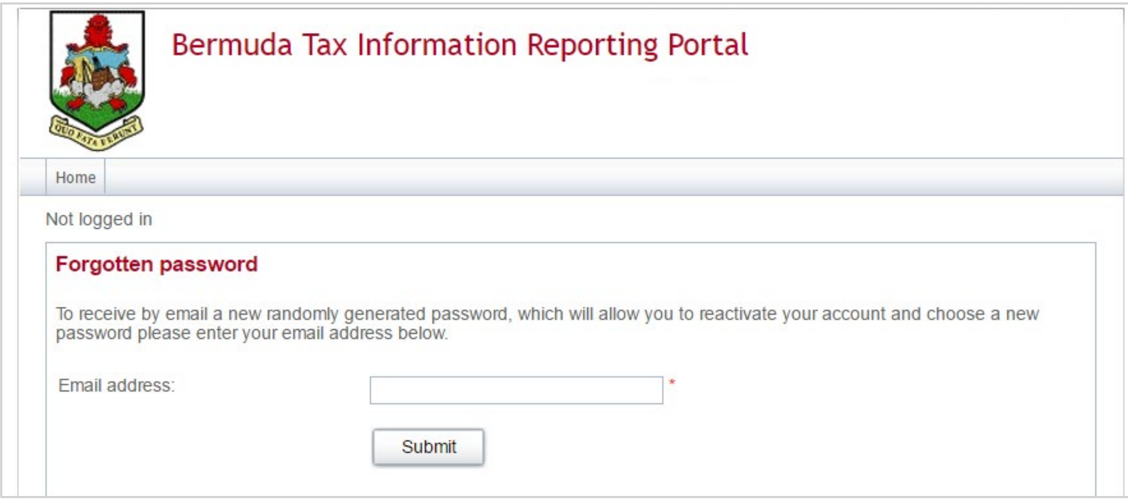
3.3 Resetting your password

If you have forgotten your password, you can reset it using the Forgotten Password link on the Bermuda Tax Information Reporting Portal login page.



1. Select the Forgotten Password link on the login page. You will be presented with a security image similar to the one shown in the image below. Enter the characters shown in the image and select "Next".

2. You will be presented with the below screen asking you to enter the username (email address) that is associated to your account.



3. Enter your email address and click 'Submit'.

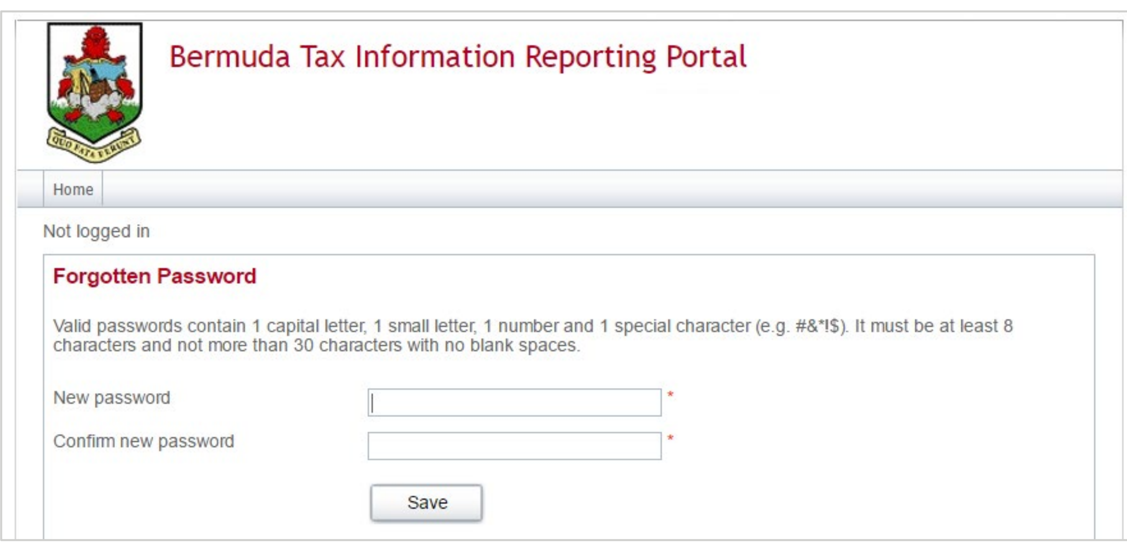
4. You will receive an email address titled "Bermuda Tax Information Reporting Portal account password change request". The email includes a link that must be selected within 20 minutes of selecting the Forgotten Password option, for security purposes.

5. Select the link contained in the email

    - **Important Note:** If you fail to select the link in the email within 20 minutes, you will need to begin the process again by selecting the Forgotten Password link on the login page

6. You will be presented with a Forgotten Password page. Enter your new password and select "Save".

    - **Important Note:** The password must be between 8 and 30 characters, and must contain 1 capital letter, 1 lower case letter, 1 number, and 1 special character (e.g. #&*!$).



7. You will be returned to the login page, where you can now log in with your email address and reset password.

4 Submitting CRS filings

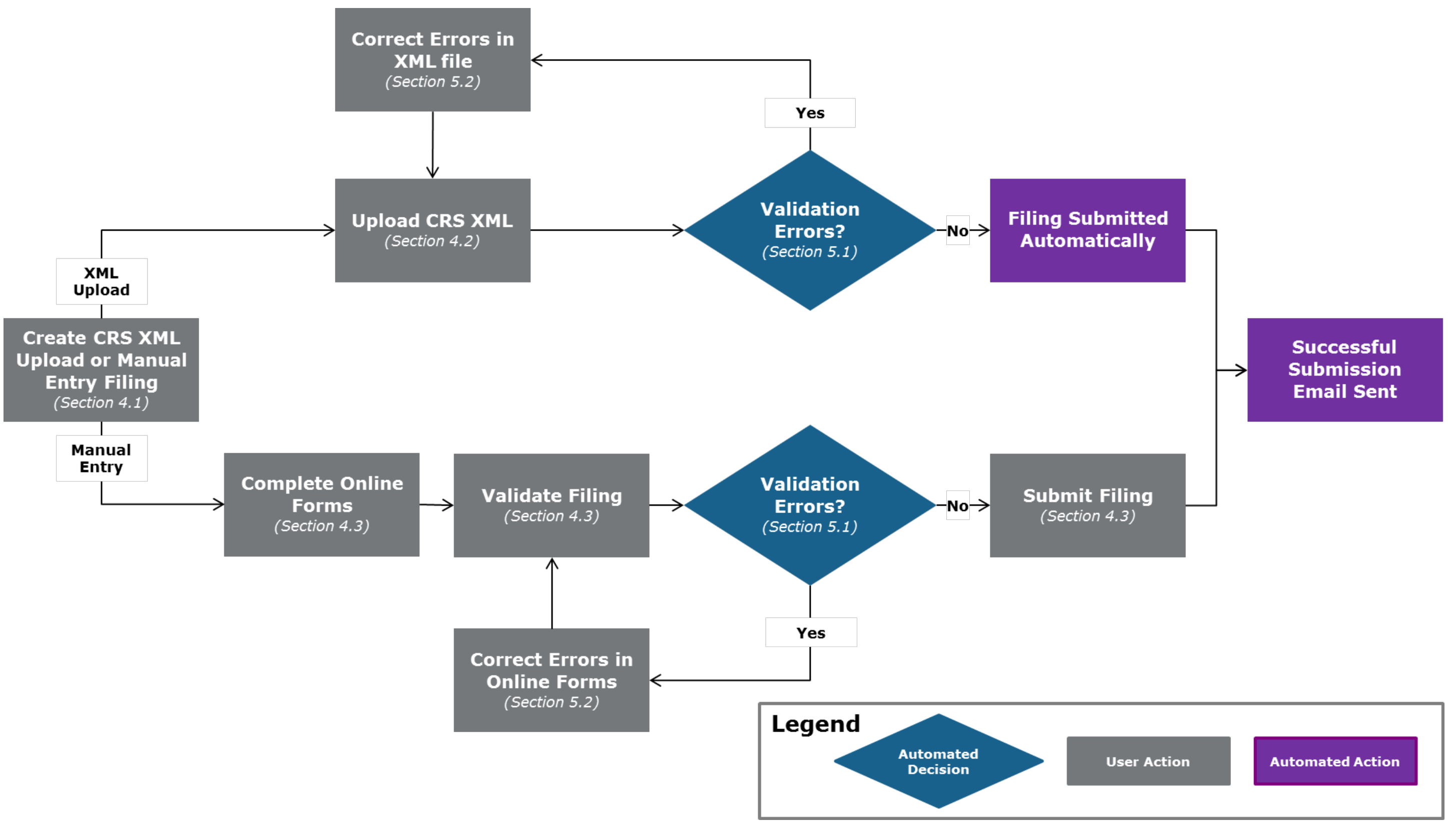
The Bermuda Tax Information Reporting Portal provides Bermuda CRS Reporting FIs with two options for submitting CRS filings:

i. Manual Entry via online web forms; or,

ii. Upload of an XML file that complies with the CRS XML Schema v.1.0 as published by the OECD.

Important Note: a separate Manual Entry or XML Upload filing must be created and submitted for each reportable jurisdiction your entity has reportable accounts for.

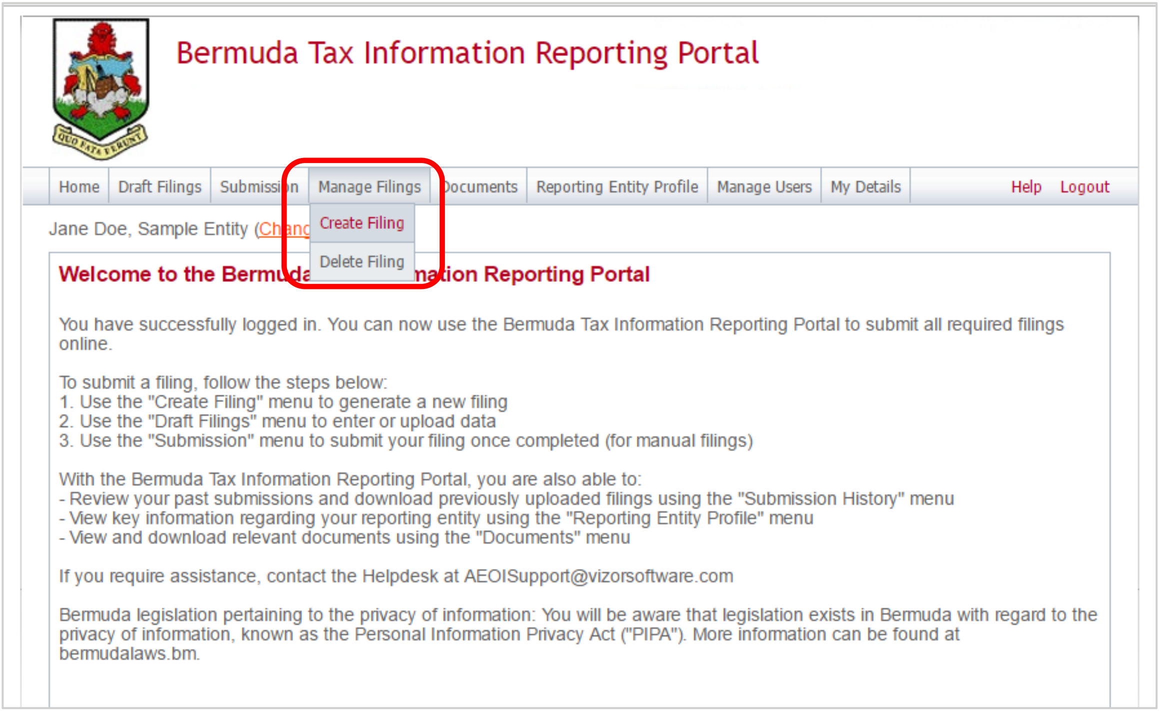
The diagram below outlines the high-level process to create and submit each CRS filing, which is described in detail in the subsequent sections.



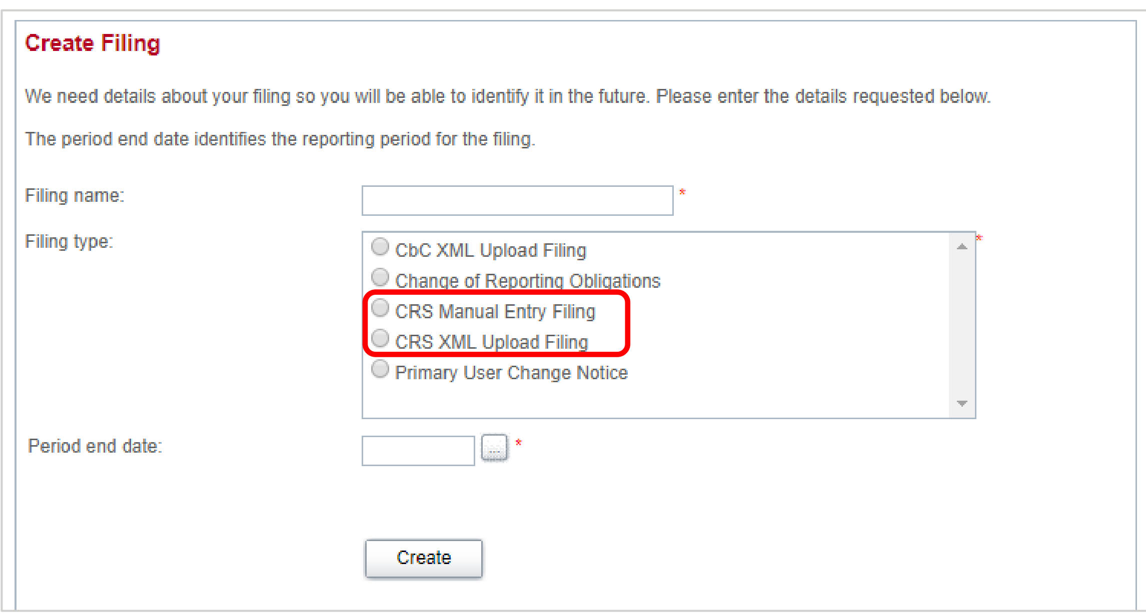
4.1 Creating CRS filings

In order to submit data to the Bermuda Ministry of Finance to meet your CRS reporting requirements, you must first create a filing.

1. Navigate to the **Create Filing** screen using the menus at the top of the screen. Select **Manage Filings** > **Create Filing**, as shown in the image below.



2. You will be presented with the **Create Filing** page, as shown in the image below.



3. Enter a **Filing name** that is meaningful to you. It is best practice to include the jurisdiction country code, type of document, and the year (e.g. IE - New Data – 2016, UK - Corrected Data – 2016, etc.) so that filings can be easily differentiated over time.

4. Select the **Filing type** that you want to complete.

- **Important note:** If you will be providing data in an XML file, you must choose the *CRS XML Upload Filing* filing type. If you will be entering data manually in a web form, you must choose the *CRS Manual Entry Filing* filing type.

5. Enter the **Period end date** for the filing.

    - **Important note:** The period end date is the last day of the reporting period (the calendar year). For CRS, this date must **always be December 31st**. Failure to select December 31st will result in an error being displayed on screen.

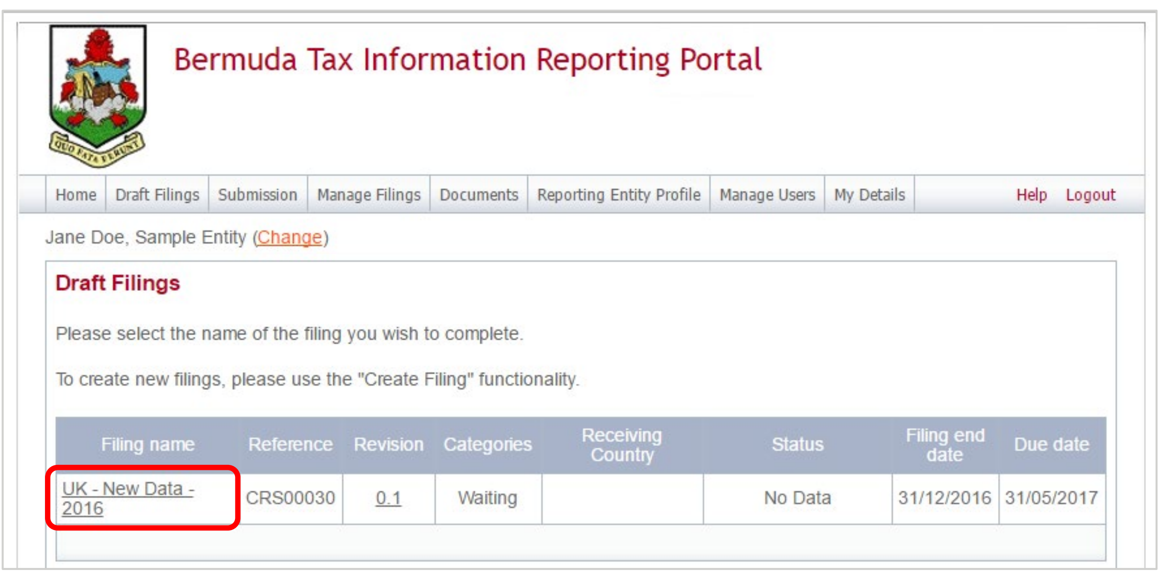
6. Select the **Create** button to complete the creation of your filing and make it available to enter or upload data.

4.2 Submitting a CRS filing via XML Upload

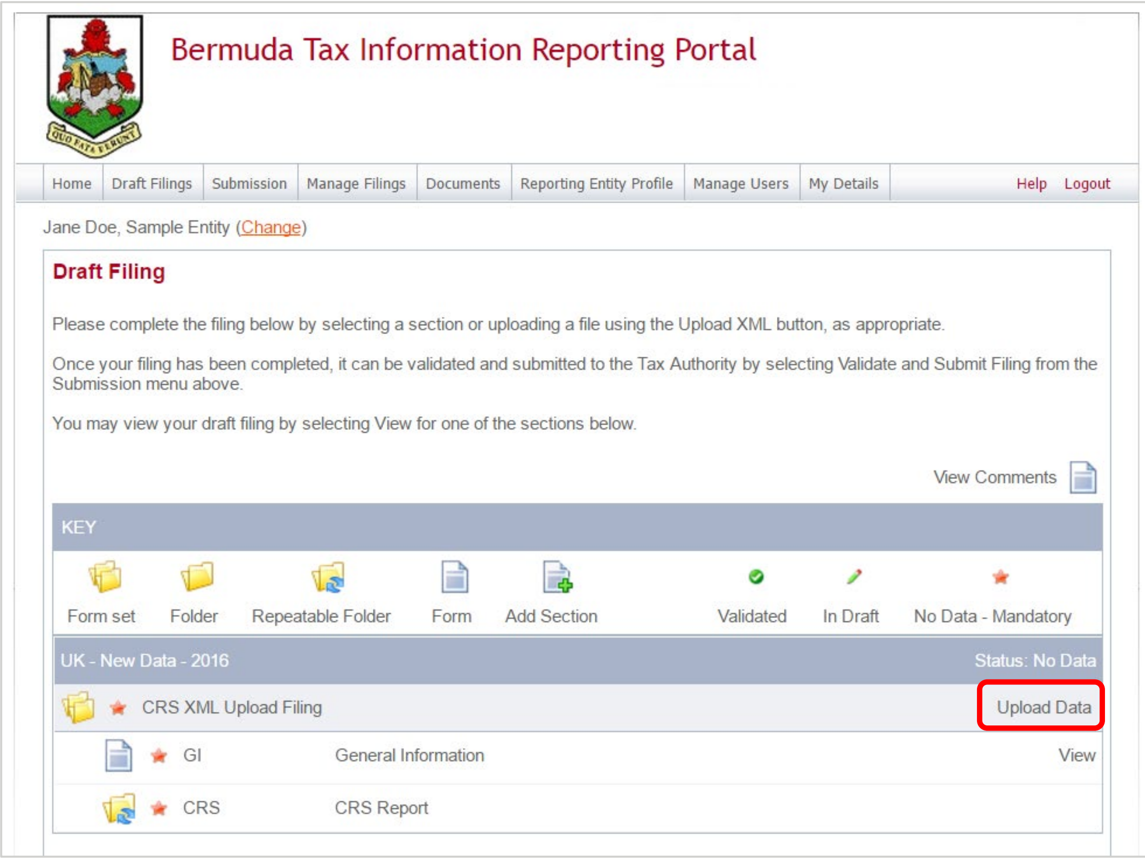
If you have chosen the CRS XML Upload filing (see section *4.1 Creating CRS filings*), you will submit your CRS data by uploading an XML file into the filing.

1. Navigate to the **Draft Filings** screen using the menu at the top of the screen to view filings that you have created but not yet submitted.

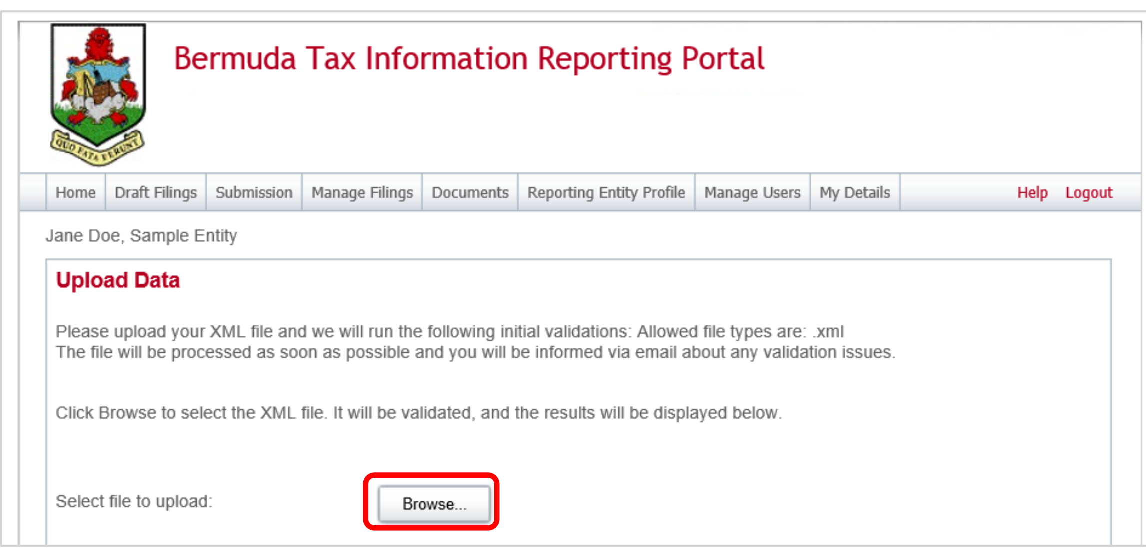
2. Select the name of the filing you created from the **Filing name** column of the Draft Filings table to open that filing. You will be presented with the **Draft Filing** screen for that filing.



3. Select the **Upload data** link within the filing table. You will be presented with the **Upload Data** page.

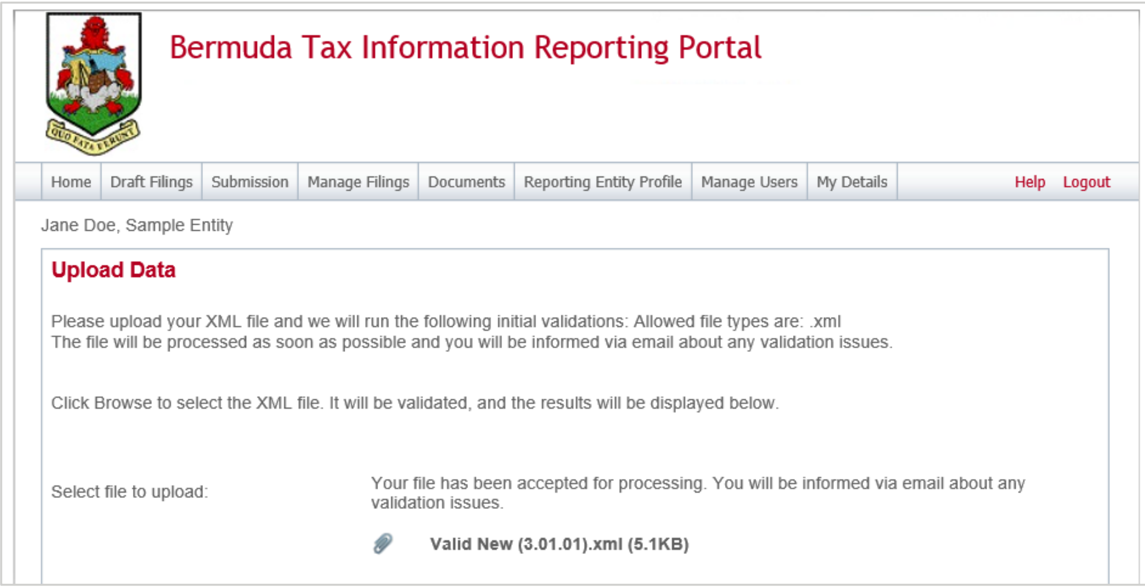


4. Select the **Browse** button and choose the file you want to upload. Only files in XML format will be accepted, and they must comply with the CRS XML schema v.1.0 as published by the OECD (http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/schema-and-user-guide/).



5. The system will begin validation of your file immediately against the OECD XML schema and business rules. If you have uploaded a file that is not an XML file, you will see an error message on the Upload Data page informing you of that error.

6. If you do not receive any error message on the Upload XML page, the file will be submitted for processing and additional validation will be applied. More details on the validation that will be applied to all files can be found in *Section 5.1 - Summary of CRS validation rules*.



7. You will receive a system-generated email when the processing is complete, indicating either that your submission was successful, or that the submission was unsuccessful and that the file must be updated and resubmitted.

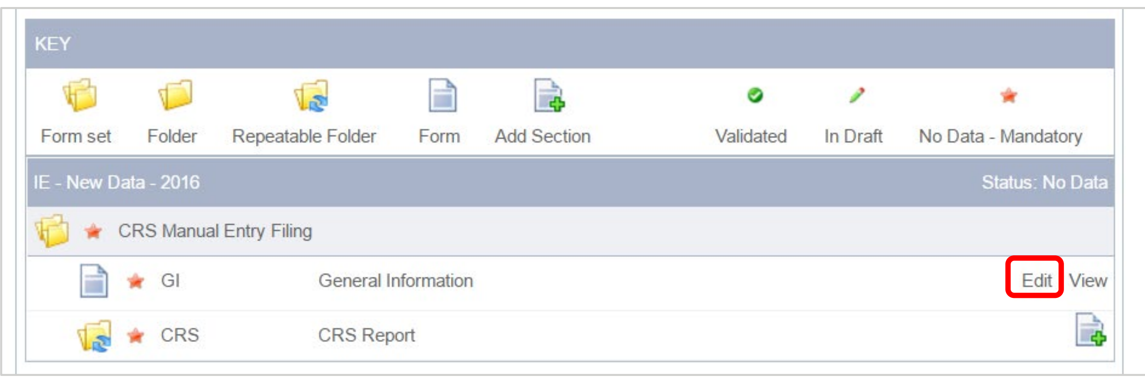
4.3 Submitting a CRS filing via Manual Entry

If you have chosen the CRS Manual Entry filing (see section *4.1 Creating CRS filings*), you will submit your CRS data by typing data into web forms.

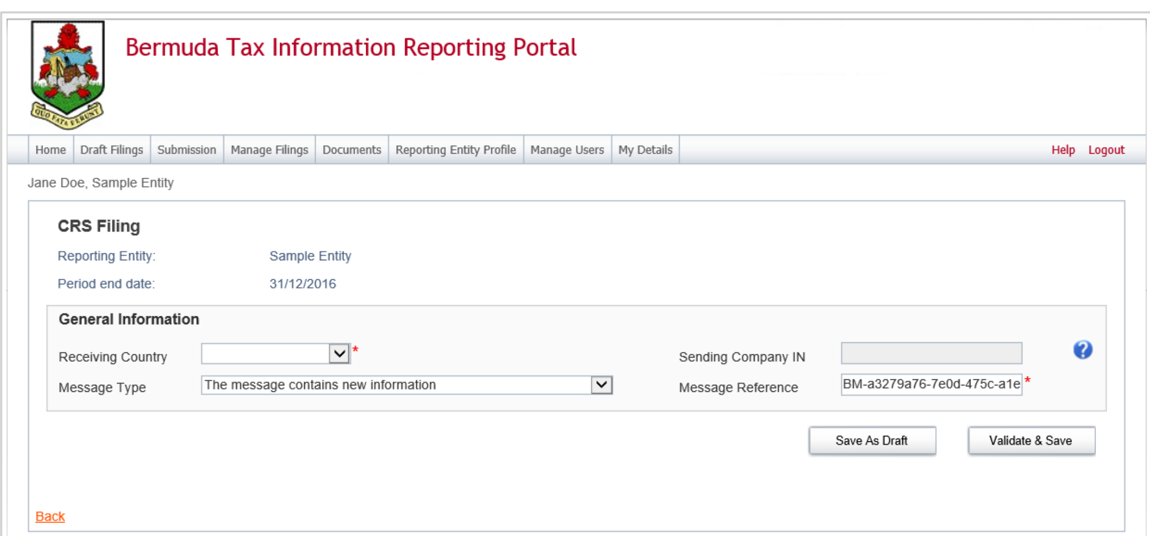
1. Navigate to the **Draft Filings** screen using the menu at the top of the screen to view filings that you have created but not yet submitted.

2. Select the name of the filing you created from the **Filing name** column of the Draft Filings table to open that filing. You will be presented with the **Draft Filing** screen for that filing.

3. Select the **Edit** link beside the General Information form to confirm the receiving country and message type related to the filing being submitted.



4. You will be presented with the editable form for data entry. The image below is a sample General Information form.



5. Select the **Receiving Country** associated with the filing form the drop-down, which is restricted to only include the list of reportable jurisdictions.

- **Important Note:** A separate filing will be required for each reportable jurisdiction the entity has reportable accounts for.

6. Confirm the **Message Type** for the filing:

    - *The message contains new information* should be selected for the original filings being sent to reportable jurisdictions for the reporting period.

    - *The message contains corrections for previously sent information* should be selected for any subsequent corrections/deletions being sent to reportable jurisdictions for previously submitted filings for the reporting period.

    - *The message advises there is no data to report* should be used when submitting a nil filing domestically. See *Section 4.4 - Submitting a Nil CRS filing* for more information on this process.

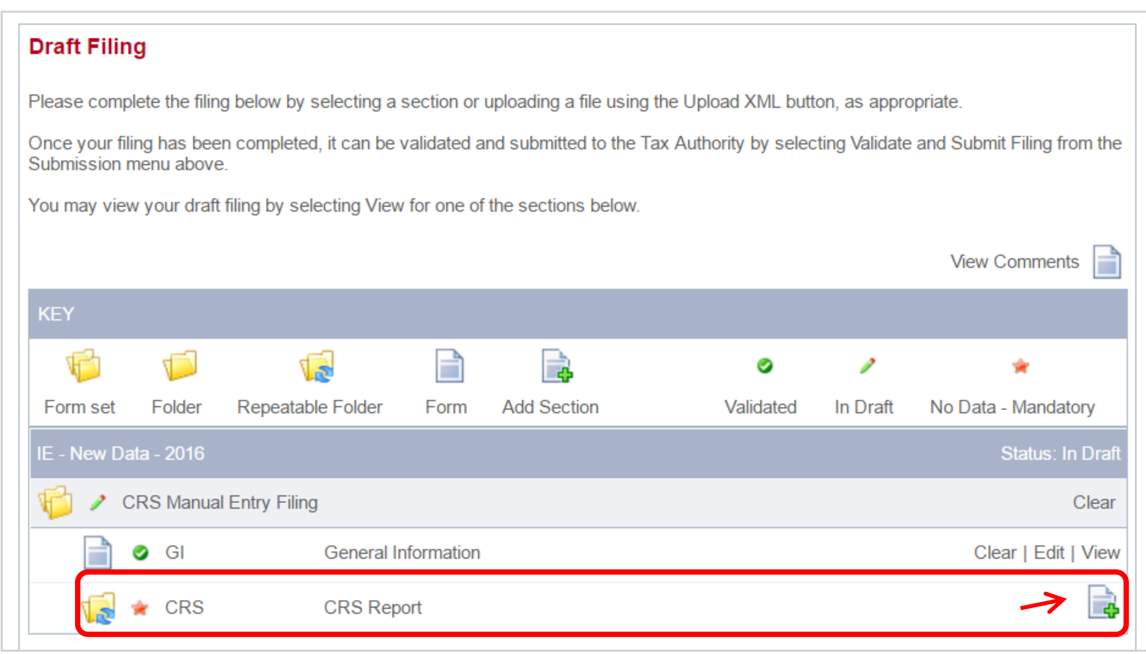
7. For domestic filings (Receiving Country = Bermuda), enter the **Sending Company IN**. Examples of valid Identification Numbers include your Bermuda Company Registration Number, Bermuda Entity Registration Number, or Bermuda Payroll Tax Number. If you do not have any of the above, please enter the unique Reporting Entity Code assigned to you by the system, which can be found in your Reporting Entity profile.

8. Select "**Validate & Save**" to proceed.

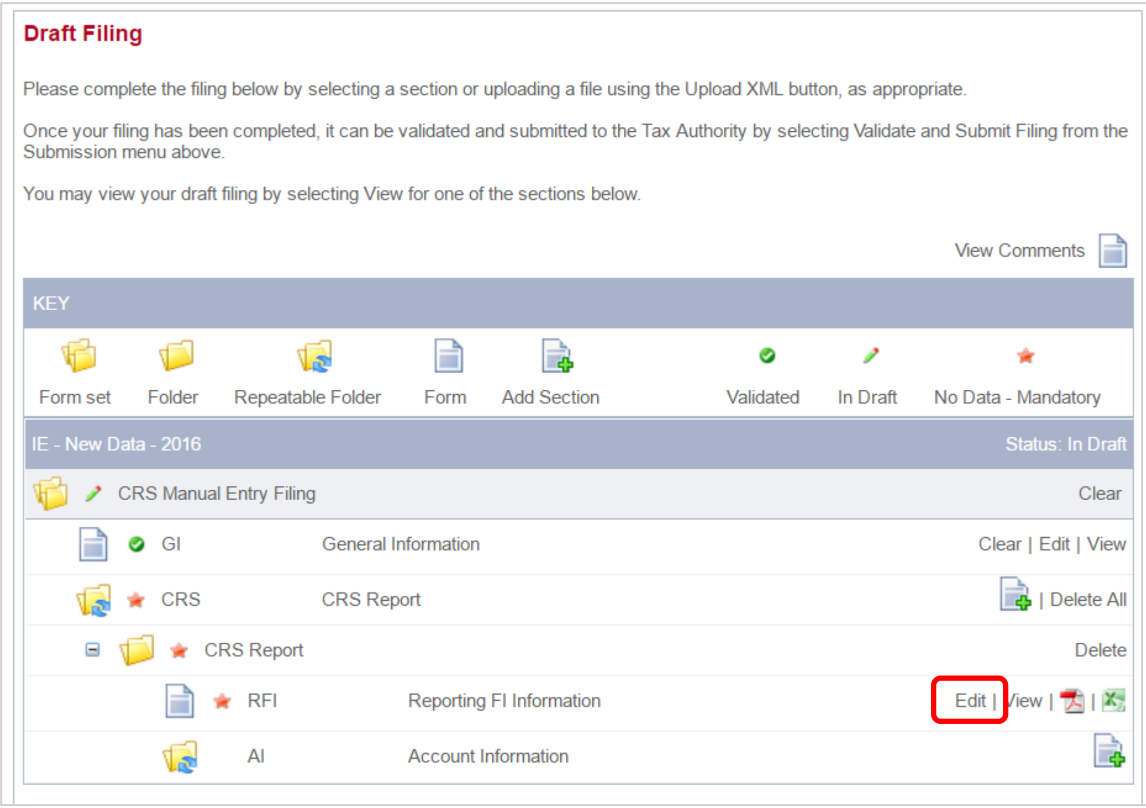
    - **Important Note:** If you are alerted to any errors on the form, these must be corrected before proceeding, or selecting "Save as Draft" allows you to bypass on-form validation and save the data as draft until your return.

9. To complete the remainder of the filing, select the **Add Section** icon next to the CRS Report repeatable folder to generate a CRS Report folder.

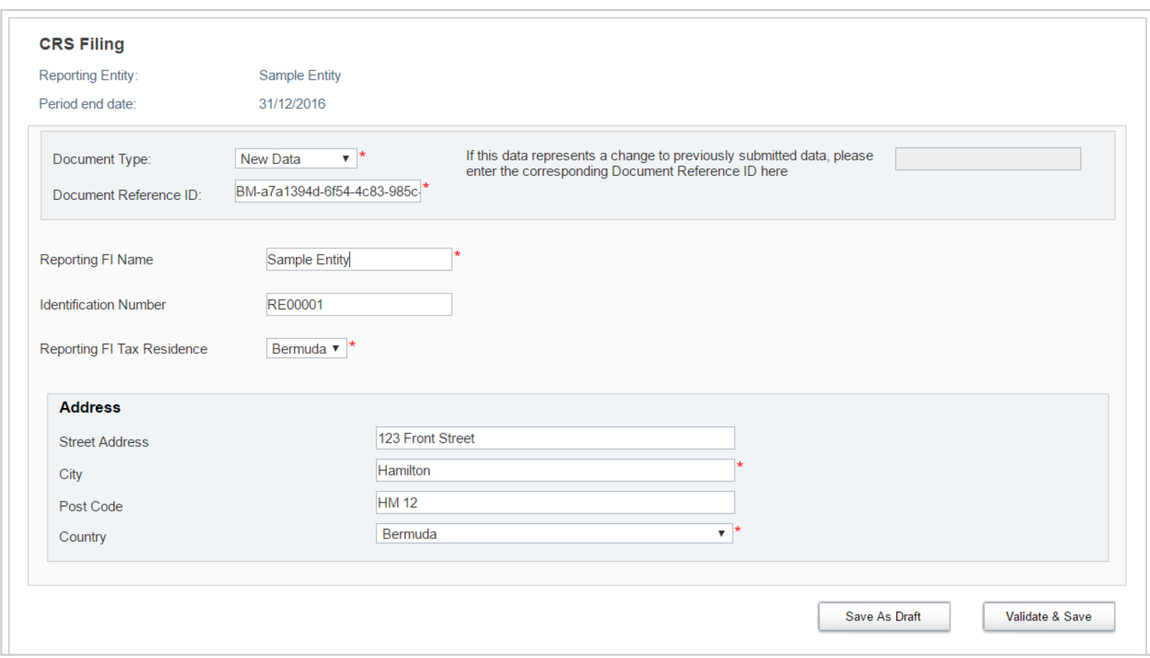
    - **Important Note:** Each CRS filing should only contain a single CRS Report folder, as they should include accounts for a single Reporting Financial Institution.



10. Expand the CRS Report Folder (using the "+" icon) and select the **Edit** link beside the Reporting FI Information form to enter data.



11. You will be presented with the editable Reporting FI Information form for data entry. The image below shows a sample Reporting FI Information form.



12. Complete all required information on the form. Please take note of the following:

- The **Document Type** field is included in both the Reporting FI Information and Account Information sections of the filing. Allowable entries are New Data, Corrected Data, and Deletion of Data. If you selected a Message Type of "The message contains new information" on the General Information form, all Document Types contained in the filing must be set to "New Data".

  - **Important Note:** The OECD have introduced a fourth document type of "Resend Data", which will be applicable to corrections being sent in response to partner jurisdiction notifications. This will be added to the system at a later date, and more information on this will be included at that time.

- The **Document Reference ID** is an auto-generated unique ID that must be included for each section. If you overwrite the auto-generated value with an internal reference, the ID must begin with "BM", contain no spaces, and be globally unique.

- The **Reporting FI Name** and **Address** fields will be pre-populated based on the information stored in your Reporting Entity Profile (which was submitted as part of your enrolment). If this name or address is incorrect, you must update the pre-populated data before submitting the form.

- The **Identification Number** field on this form should be populated with your Bermuda Company Registration Number, Bermuda Entity Registration Number, or Bermuda Payroll Tax Number. If you do not have any of the above, please enter the unique Reporting Entity Code assigned to you by the system upon enrolment, which can be found in your Reporting Entity profile.

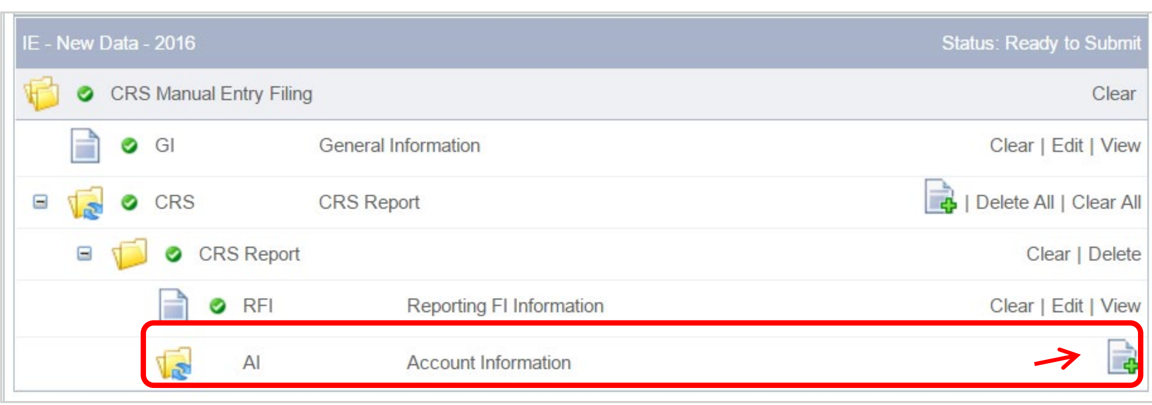
13. Select "**Validate & Save**" to proceed.

- **Important Note:** If you are alerted to any errors on the form, these must be corrected before proceeding, or selecting "Save as Draft" allows you to bypass on-form validation and save the data as draft until your return.

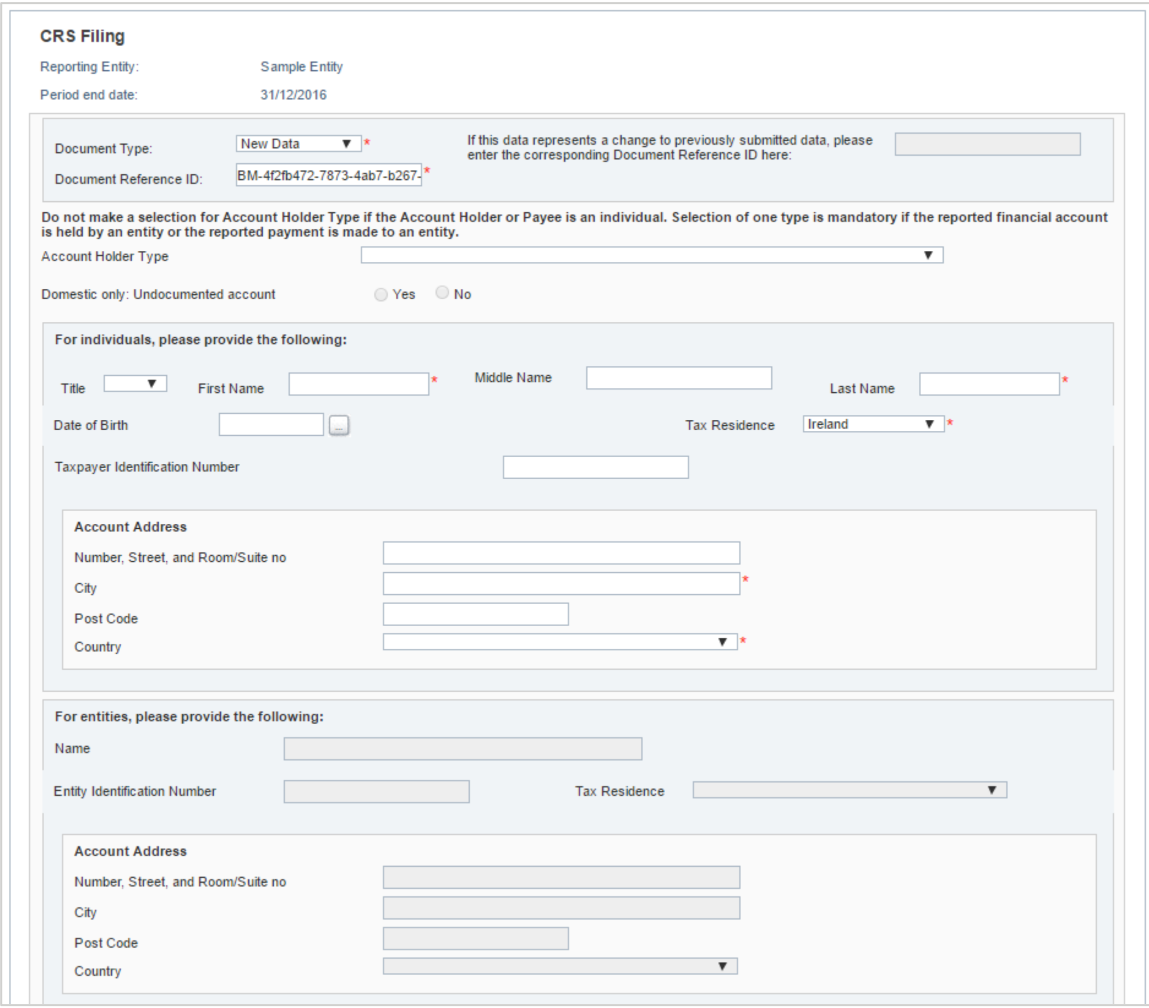
14. Select the **Add Section** icon next to the Account Information section to add an account.

- **Important Note:** A separate Account Information form will be required for each reportable account being submitted for the receiving country. When returning to the Draft Filings page, you will need to expand the CRS Report Folder (using the "+" icon) to see all forms.

- **Important Note:** If this is a Nil filing, no reports should be added. Please see *Section 4.4 - Submitting a Nil CRS filing* for more information on this process.



15. You will be presented with the editable form for data entry. The fields related to information on the account holder are shown below.


CRS Filing

Reporting Entity: Sample Entity

Period end date: 31/12/2016

Document Type: New Data *

If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:

Document Reference ID: BM-4f2fb472-7873-4ab7-b267- *

Do not make a selection for Account Holder Type if the Account Holder or Payee is an individual. Selection of one type is mandatory if the reported financial account is held by an entity or the reported payment is made to an entity.

Account Holder Type

Domestic only: Undocumented account Yes No

For individuals, please provide the following:

Title First Name * Middle Name Last Name *

Date of Birth Tax Residence Ireland *

Taxpayer Identification Number

Account Address

Number, Street, and Room/Suite no

City *

Post Code

Country *

For entities, please provide the following:

Name

Entity Identification Number Tax Residence

Account Address

Number, Street, and Room/Suite no

City

Post Code

Country

16. Complete all required fields as appropriate for the account holder.

17. Guidance for completion of <u>individual account holder information</u>:

- The **Account Holder Type** must be left blank for individual account holders.

- The individual **Tax Residence** will be pre-populated with the Receiving Country entered on the General Information form. The tax residence of all individual accounts in the filing <u>must</u> match the reportable jurisdiction selected as the receiving country.

- The individual **Taxpayer Identification Number** is shown as optional on the form as there are valid scenarios where the TIN may not be available (e.g. the jurisdiction of tax residence does not issues TINs). However, you <u>must</u> ensure that for jurisdictions that DO expect a TIN to be submitted, this is included in the report. Otherwise, you may receive an error notification from the partner jurisdictions requiring a correction. The TIN rules and expected format by jurisdiction can be found here: [http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/.](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/)

18. Guidance for completion of <u>entity account holder information</u>:

- The **Account Holder Type** must be selected for entity account holders. Allowable values are as follows:

    - CRS Reportable Person

- Passive Non-Financial Entity that is a CRS reportable person
- Passive Non-Financial Entity with one or more controlling person that is a reportable person

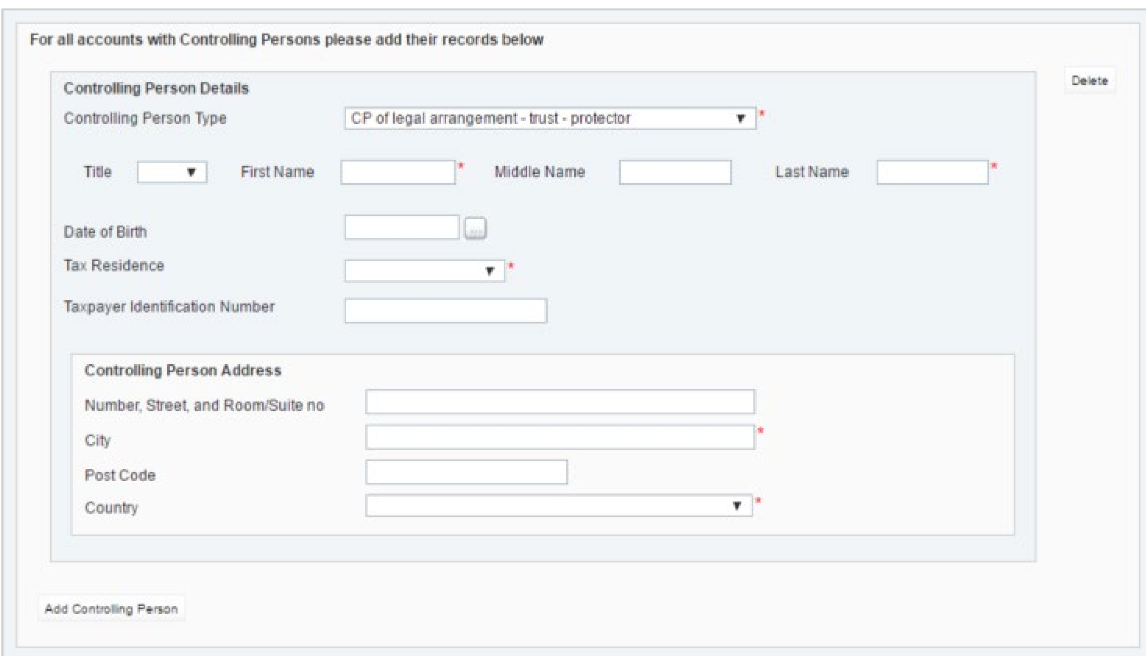
- The entity **Tax Residence** must match the reportable jurisdiction selected as the receiving country on the General Information form, unless a Controlling Person is being added whose tax residence matches the receiving country.

- The **Entity Identification Number** is shown as optional on the form as there are valid scenarios where the IN may not be available (e.g. the jurisdiction of tax residence does not issue INs). However, you must ensure that for jurisdictions that DO expect an IN to be submitted, this is included in the report. Otherwise, you may receive an error notification from the partner jurisdictions requiring a correction. The TIN/IN rules and expected format by jurisdiction can be found here: http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/.

19. Guidance for the completion of controlling person information:

- To add a controlling person record for the entity account, select the "**Add Controlling Person**" button.

- A new section will be added to capture controlling person information, as shown below. This should be done for each controlling person for the entity with a tax residence that matches the receiving country.



- Controlling persons can only be submitted with the account when the **Account Holder Type** is selected as "Passive Non-Financial Entity with one or more controlling person that is a CRS reportable person". If any other account holder type is selected, the Controlling Person fields will remain disabled.

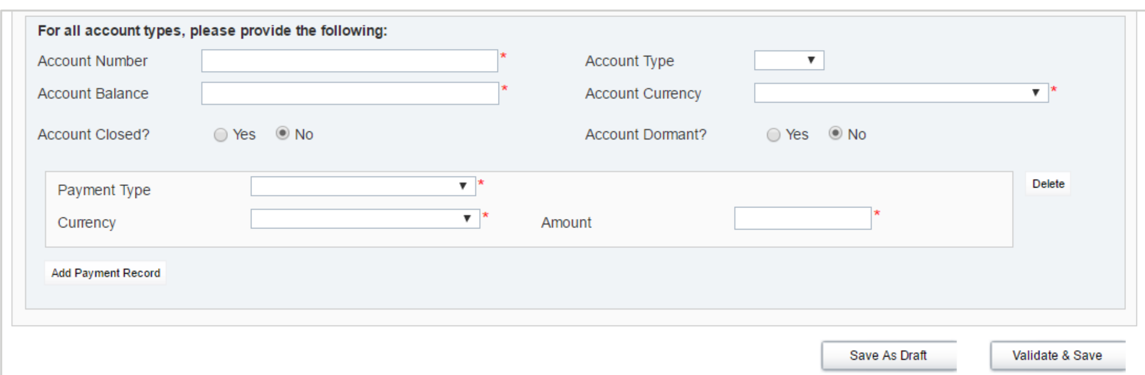
- The **Controlling Person Type** must be selected, which identifies the role of the controlling person. Available values for CRS are as follows:
  - CP of legal person – ownership
  - CP of legal person – other means

- CP of legal person – senior managing official
- CP of legal arrangement – trust – settlor
- CP of legal arrangement – trust – trustee
- CP of legal arrangement – trust – protector
- CP of legal arrangement – trust – beneficiary
- CP of legal arrangement – trust – other
- CP of legal arrangement – other – settlor-equivalent
- CP of legal arrangement – other – trustee-equivalent
- CP of legal arrangement – other – protector-equivalent
- CP of legal arrangement – other – beneficiary-equivalent
- CP of legal arrangement – other – other-equivalent

- The controlling person **Tax Residence** must match the reportable jurisdiction selected as the receiving country in the General Information Form.
  - **Important Note:** If the entity account has controlling persons in multiple jurisdictions, the entity account will need to be submitted separately for each receiving country, with the relevant controlling persons' information included in each.

- The controlling person **Taxpayer Identification Number** is shown as optional on the form as there are valid scenarios where the TIN may not be available (e.g. the jurisdiction of tax residence does not issues TINs). However, you must ensure that for jurisdictions that DO expect a TIN to be submitted, this is included in the report. Otherwise, you may receive an error notification from the partner jurisdictions requiring a correction. The TIN rules and expected format by jurisdiction can be found here: http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/

20. Guidance for completing account value information:



- The **Account Number** is mandatory under CRS. The OECD guidance for this field is as follows:
  - Provide the account number used by the financial institution to identify the account. If the financial institution does not have an account number then provide the functional equivalent unique identifier used by the financial institution to identify the account.
  - For example: The account number may be the account number of a Custodial Account or Depository Account; ii) the code (ISIN or other) related to a Debt or

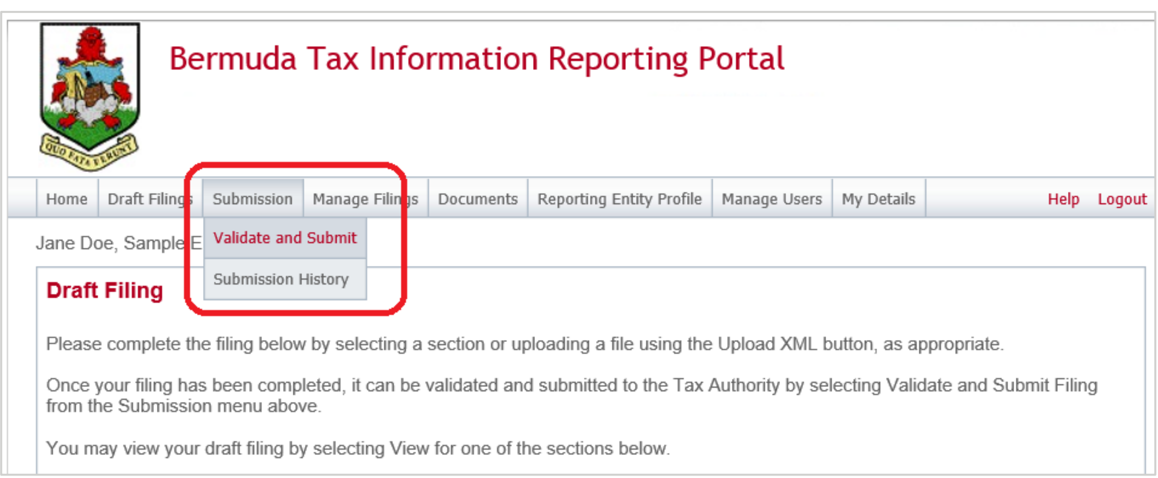
Equity Interest (if not held in a custody account); or iii) the identification code of a Cash Value Insurance Contract or Annuity Contract.

- If exceptionally there is no account numbering system use NANUM for no account number.

- The **Account Type** is optional, and is used to describe the type of account number. Available values are included below. Where an IBAN or ISIN is available, it should be provided in the correct format and the applicable account number type should be selected.
    - IBAN - International Bank Account Number (follows a known structure)
    - OBAN - Other Bank Account Number
    - ISIN - International Securities Information Number (follows a known structure)
    - OSIN - Other Securities Information Number
    - Other - Any other type of account number e.g. insurance contract
- The **Account Balance** and **Account Currency** must be provided. Negative account balances are not allowed, and must be reported as 0.00.
- The Account can also be specified as **Account Closed** or **Account Dormant**. Closed accounts must have a zero (0.00) balance.
- Select the "**Add Payment Record**" button to record one or more payments on the reported account, including the payment type, currency, and amount. Records can be added or deleted as required.

21. Once the General Information Form, Reporting Information Form, and all required Account Information forms within the filing are complete and in a **Validated** status (indicated by a green check mark icon) you must proceed to submitting the filing.

22. To submit a Manual Entry filing, navigate to **Submission > Validate and Submit** using the menus at the top of the screen.

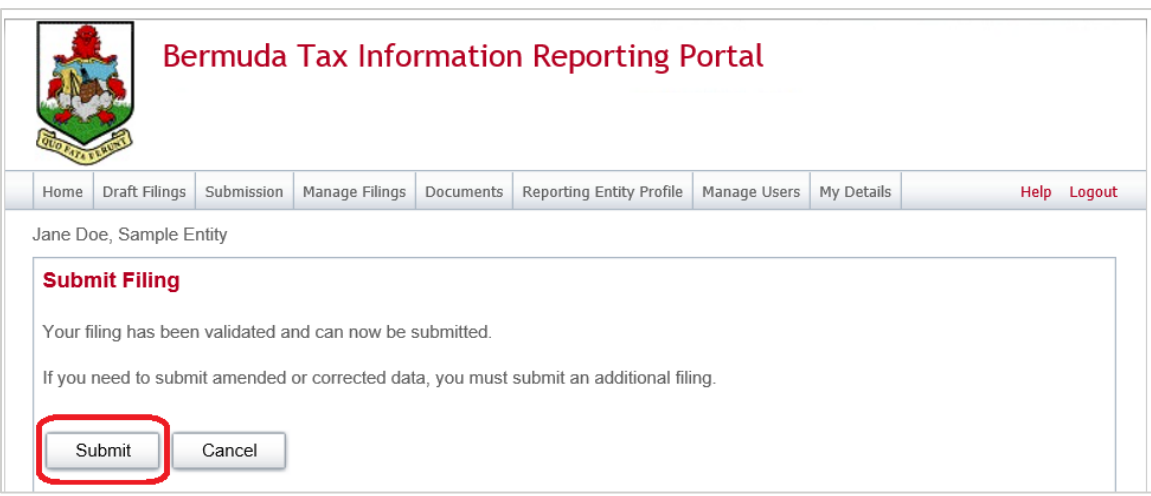


23. You will be presented with the **Validate & Submit Filing** page. Select the **Validate** link in the Action column for the filing you would like to submit.

- **Important note:** Only filings in **Ready to Submit** status (all forms are validated) will appear on this page.

24. If there are validation issues with your filing, you will be notified on the page. See *Section 5 - Correcting CRS validation issues prior to submission* for more information on the process to follow if any validation issues are present.

25. If there are no validation issues with your filing, you will be presented with the **Submit Filing** page. Select **Submit** to confirm submission.



26. Once your filing is successfully submitted with no errors, you will receive a system-generated email notifying you of the successful submission.

4.4 Submitting a Nil CRS filing *[UPDATED]*

Nil CRS filings are mandatory in Bermuda, starting with the reporting year ending December 31, 2017. Only a single domestic Nil filing needs to be submitted, to indicate that the Reporting Entity does not have any reportable accounts for the reporting period.

The completion and submission of a Nil CRS filing follows the same high-level processes as outlined in *Section 4.2 – Submitting a CRS filing via XML Upload* and *Section 4.3 – Submitting a CRS filing via Manual Entry*. The key differences and considerations for submitting a Nil filing are outlined below:

1. The **Receiving Country** must be set to Bermuda (BM), as Nil CRS filings are only submitted domestically.

2. The **Message Type** must be set to "The message advises there is no data to report".

    a. For Manual Entry filings, this is selected in the Message Type drop-down on the General Information form.

    b. For XML filings, CRS703 should be included in the MessageTypeIndic element (within the message header).

3. For nil reports, both the General Information form and the Reporting FI Information form must be completed. There should be <u>no</u> account reports submitted.

4.5 Submitting a domestic CRS filing with undocumented accounts

Domestic reports (with Bermuda as the receiving country) are only required in Bermuda if the Reporting Entity is submitting a Nil filing, or if they have undocumented accounts to report.

Failure to obtain and validate the required pre-existing account information or a self-certification in accordance with the CRS will result in the account being reported to the local tax authority as undocumented.

Important Note: Accounts held by Bermuda-resident account holders are not reportable, unless the account holder is dual-resident in another reportable jurisdiction.

The completion and submission of a domestic filing with undocumented accounts follows the same high-level processes as outlined in *Section 4.2 – Submitting a CRS filing via XML Upload* and *Section 4.3 – Submitting a CRS filing via Manual Entry*. The key differences and considerations for submitting a domestic filing with undocumented accounts are outlined below:

1. The **Receiving Country** must be set to Bermuda (BM), as undocumented accounts are only submitted domestically.

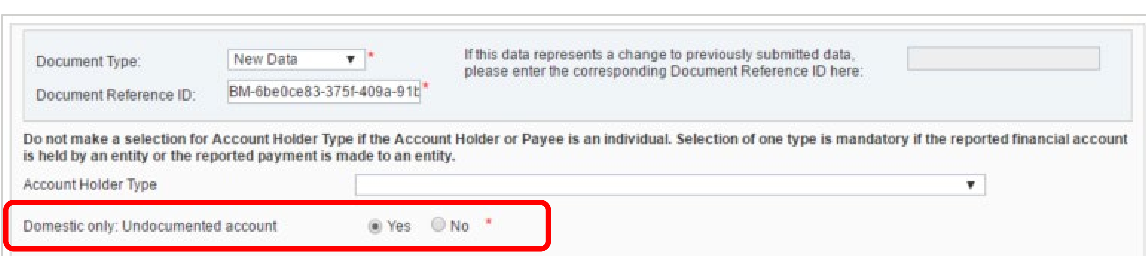
2. The **Message Type** must be set to "The messages contains new information", or "CRS701" for XML filings. Corrected filings are not applicable for domestic requirements.

3. An **Account Information** form should be added for each undocumented account the entity has on file.

4. The **Undocumented Account** indicator should be set to true for all undocumented accounts submitted domestically.

    a. For XML filings, this is an attribute on the Account Number element.

    b. For Manual Entry filings, this is an option to select on the Account Information form. Note this option only becomes enabled when Bermuda is selected as the Receiving Country on the General Information form.



5. The account holder information should be completed based on whatever information is on hand. If the following information is not available or cannot be estimated, you can use the alternate values suggested to satisfy the mandatory items:

   a. **Tax Residence:** Can be defaulted to Bermuda for undocumented accounts.

   b. **Address:** The country can be defaulted to "Bermuda" if unknown, and "Undocumented" can be entered for the City/Town.

6. It is expected that the account holder name, account number, account balance, and account currency will be known and reported by the Financial Institution, even if the account is undocumented.

5 Correcting CRS validation issues prior to submission

5.1 Summary of CRS validation rules

The below tables detail the full list of validation rules that will be applied to CRS filings submitted in the Bermuda Tax Information Reporting Portal, in addition to standard validation against the OECD CRS XML Schema v.1.0. The validation rules have been separated into the following tables for ease of reference:

- General Validation
- Reporting FI Information Validation
- Account Information Validation
- Corrected Filings Validation

The Rule Name and Problem Message shown below are shown in the portal when an error is encountered, while the comments in the "Additional Comments" column are only intended to provide further clarification and guidance, where applicable.

It should also be noted that some of these errors are only applicable to the XML Upload filing. This is indicated in the "Applicable to" column.

For the Manual Entry filing, some validation is executed upon selecting the "Validate & Save" button on the individual forms, while other validation is executed when selecting the 'Validate' link on the Validate & Submit page. The below errors may be shown on either page.

General Validation			
Rule Name	**Problem Message**	**Applicable to**	**Additional Comments**
Account Report check	Account Report can only be omitted if the Reporting FI is being corrected/deleted or, in the case of domestic reporting, if there is nil reporting. If the Reporting FI indicates new data or resent, the Account Report must be provided.	XML Upload and Manual Entry	
DocRefId format check	For non-domestic reporting, the document reference ID field must be in the following format: The first two character must correspond to the sending jurisdiction country code, the next set of characters must be a unique reference.	XML Upload and Manual Entry	
Document type check	The only document type values allowed for CRS reporting are OECD0 – Resent Data, OECD1 - New Data, OECD2 - Corrected Data or OECD3 - Deletion of Data.	XML Upload	*Note that this error may be shown as an XML enumeration constraint.*
Domestic Nil reporting check	The message type "The message advises there is no data to report" can only be used for domestic reporting.	XML Upload and Manual Entry	*The receiving country must be "Bermuda" if using message type "The message advises there is no data to report".*
Period end date matches Reporting period?	The period end date <XXXX> specified during filing creation must match the reporting period on submission.	XML Upload	*If the period end date selected when creating the filing is incorrect, you must create a new filing with the*

General Validation			
Rule Name	**Problem Message**	**Applicable to**	**Additional Comments**
			correct end date and upload your file.
Pool Report Check	Pool Reporting is not applicable to CRS Reporting.	XML Upload	*Note that this error may be shown as an XML structural error.*
Receiving country is not a reportable jurisdiction	Please note <XXXX> is not yet a reportable jurisdiction for CRS	XML Upload	*The list is restricted in the Manual Entry form.*
Reporting Obligations	You are not permitted to submit this filing, as you do not have the relevant Reporting Type marked in your Reporting Obligations. If you are required to submit information to this jurisdiction, please create and submit a "Change of Reporting Obligations" filing."	XML Upload and Manual Entry	*You will get this error if you try to submit a CRS filing but are not enrolled for CRS. You will need to use the 'Change of Reporting Obligations' form to first update your reporting obligations.*
Sending Company IN check	If the CRS report is being used for domestic reporting then a Sending Company IN must be provided.	XML Upload and Manual Entry	
Transmitting Country Check	The value <XX> entered in the Transmitting Country field does not match that of the country being reported to.	XML Upload	*The Transmitting Country must always be "BM"*
Unique document reference ID for Filing	A duplicate document reference ID has been entered for this filing.	XML Upload and Manual Entry	*All document reference IDs must be globally unique.*
Unique message reference check	The message reference <XXXX> is already in use in another filing.	XML Upload and Manual Entry	*The message reference must be unique.*

Reporting FI Information Validation			
Rule Name	**Problem Message**	**Applicable to**	**Description**
Reporting FI document reference ID spaces check	Please note, the Reporting FI Document Reference ID <XXXX> contains spaces and cannot be submitted	XML Upload and Manual Entry	*Spaces are not allowed in the document reference ID.*
Reporting FI document type does not match filing message type	Please note the document type you specified in the Reporting FI section of the filing does not match the overall message type selected.	XML Upload and Manual Entry	*A) Where a Message Type of "The message contains new information" is selected then all Document types contained within the filing must have a type of "New Data"* *B) Where a message type of "The message contains corrections for previously sent information" is selected then all Document types contained within the filing must have a type of "Resent Data" "Corrected Data" or "Deletion of Data"*
Reporting FI tax residence check	The Tax Residence of the Reporting FI must always match the Transmitting Country.	XML Upload	*This must always be Bermuda (BM).*
Reporting FI Unique Document Reference ID check	Please note the document reference ID <XXXX> found in the Reporting FI section of this filing is already in use in the system.	XML Upload and Manual Entry	*All Document Reference IDs must be globally unique, with the exception of the Reporting FI Document Reference ID being sent with a document type of OECD0 – Resent Data.*

Account Information Validation			
Rule Name	**Problem Message**	**Applicable to**	**Description**
Account balance check	The account balance cannot be less than zero.	XML Upload and Manual Entry	*Under the CRS, an account with a balance or value that is negative must be reported as having an account balance or value equal to zero.*

Account Information Validation

Rule Name	Problem Message	Applicable to	Description
Account Closed	Must specify true or false in the Account Closed element.	XML Upload	*If the Account Closed element is included in an uploaded XML, it must contain either True or False.*
Account holder unique Document Reference ID check	Please note the document reference ID <XXXX> found in the account holder section of this filing is already in use in the system.	XML Upload and Manual Entry	*All Document Reference IDs must be globally unique.*
Account Report document reference ID spaces check	Please note, the Account Report document reference ID <XXXX> contains spaces and cannot be submitted	XML Upload and Manual Entry	
Account report document type does not match filing type	Please note the document type you specified in the Account Report section of the filing does not match the overall message type selected.	XML Upload and Manual Entry	*A) Where a Message Type of "The message contains new information" is selected then all Document types contained within the filing must have a type of "New Data"* *B) Where a message type of "The message contains corrections for previously sent information" is selected then all Document types contained within the filing must have a type of "Corrected Data" or "Deletion of Data"*
Closed account nil balance check	Please note closed accounts must have a zero balance.	XML Upload and Manual Entry	
Controlling Person Account Holder Nationality	A controlling person must not have a value for nationality as it is not a reportable item in CRS.	XML Upload	*Note that this error may be shown as an XML structural error.*
Birth date check	Date of birth <XXXX> is not in a valid range. Date of birth must be greater than 1900 and not after the current year.	XML Upload and Manual Entry	*Applicable to both the individual account holder date of birth and the controlling person date of birth.*
Controlling person check a)	Please note the account holder type selected requires at least one controlling person to be reported.	XML Upload and Manual Entry	*If you select 'CRS101' or 'Passive Non-Financial Entity with one or more controlling person that is a reportable person' as the account holder type you must include at least 1 controlling person in the account report.*
Controlling person Check (b)	A controlling person may only be submitted when the Account Holder Type is Passive Non-Financial Entity with one or more controlling person that is a Reportable Person.	XML Upload and Manual Entry	*If the account holder type is 'CRS Reportable Peron' (CRS102) or 'Passive Non-Financial Entity that is a CRS Reportable Person' (CRS103), it is not permitted to include a controlling person in the account report.*
Controlling person tax residence check	The controlling person tax residence must match the receiving country.	XML Upload and Manual Entry	
Deletion of Data	The Document Type of the Reporting FI marked for deletion does not match that of the Account Report form.	XML Upload and Manual Entry	*If the Document Type in the Reporting FI Information section is "Deletion of Data", all Account Report forms must also have a Document Type of "Deletion of Data".*
IBAN format check	Please note account number: <XXXX> is not a valid IBAN.	XML Upload and Manual Entry	
Individual Account Holder Nationality	An Individual account holder cannot have a value for nationality as it is not a reportable item in CRS.	XML Upload	*Note that this error may be shown as an XML structural error.*
Individual account holder tax residence	The account holder tax residence must match the receiving country.	XML Upload and Manual Entry	
ISIN format check	Please note account number: <XXXX> is not a valid ISIN.	XML Upload and Manual Entry	

Account Information Validation			
Rule Name	**Problem Message**	**Applicable to**	**Description**
Organisation account holder tax residence	The account holder tax residence must match the receiving country.	XML Upload and Manual Entry	*Note this is only applicable when there is no Controlling Person specified. If a Controlling person is specified (for an account with account type = Passive Non-Financial Entity with one or more controlling persons that is a reportable person), then it is permissible that the organisation account holder tax residence does not match the receiving country.*
Person name type invalid	The name type selected for an individual corresponds to the value not used for CRS i.e. "OECD201 – SMFAliasOrOther.	XML Upload	
Undocumented account check	Where a CRS filing is being used for domestic reporting the filer must indicate if the account being reported upon is undocumented or not.	XML Upload and Manual Entry	

Corrected Filings Validation			
Rule Name	**Problem Message**	**Applicable to**	**Description**
Account holder corresponding document reference ID check	Please note the corresponding document reference you have entered in the account holder section of the filing does not match a previously submitted document reference ID.	XML Upload and Manual Entry	*If a corresponding document reference ID is entered on the account holder form, it must refer to a value contained in the document reference ID field of the account holder form of a previously submitted filing.*
Account Holder Corresponding document reference ID not present	If a document type of corrected data or deletion of data is selected on the account holder form then a corresponding document reference ID must be included in the filing.	XML Upload and Manual Entry	
Corresponding Message Ref ID present in Message Spec	Please note entering a Corresponding Message Reference within the Message Spec section of your filing is prohibited in CRS reporting.	XML Upload	*Note that this error may be shown as an XML structural error.*
Corresponding message reference present in Account Holder Doc Spec	Corresponding Message References are prohibited within the Account Holder Doc Spec group.	XML Upload	*Note that this error may be shown as an XML structural error.*
Corresponding message reference present in Reporting FI Doc Spec	Corresponding Message References are prohibited within the Reporting FI Doc Spec group.	XML Upload	*Note that this error may be shown as an XML structural error.*
Duplicate corresponding document reference check	The same DocRefID cannot be corrected or deleted twice in the same filing. E.g. You cannot repeat an account record to amend two different fields within the record.	XML Upload and Manual Entry	
Number of Account Reports marked for deletion does not match the number in the original filing.	If a deletion filing is being submitted the total number of account reports in the filing must be equal to the number of account reports that was in the original filing that was first submitted.	XML Upload and Manual Entry	
Receiving country in Corrected Filing	The Receiving country in the Filing with CorrDocRefID <XXXX> does not match the Receiving country from its corresponding Filing.	XML Upload and Manual Entry	*When submitting a correction for a previously submitted record, the receiving country of the corrected filing must match the receiving country of the associated original filing.*

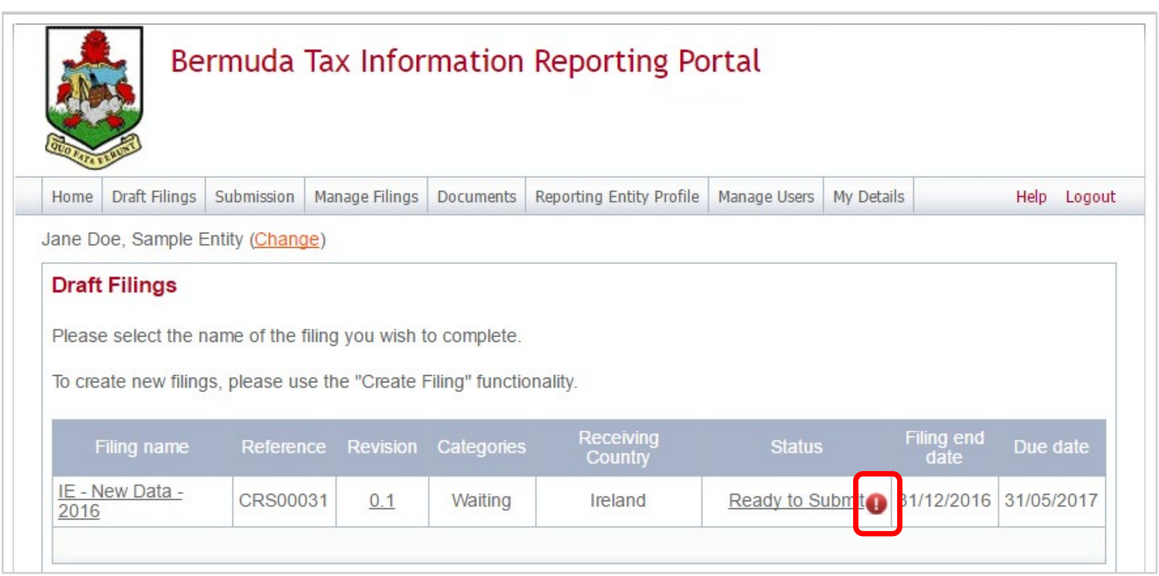
Corrected Filings Validation			
Rule Name	**Problem Message**	**Applicable to**	**Description**
Reporting FI Duplicate CorrDocRefId	The CorrDocRefId in this filing is a duplication of a previous one already submitted.	XML Upload and Manual Entry	*If you have already submitted a correction for a record, there should be no future corrections submitted for it, as it will be considered outdated by the previous correction. Future corrections should refer to the DocRefID of the latest message submitted for the record.*
Reporting FI corresponding document reference ID check	Please note the corresponding document reference you have entered in the Reporting FI section of the filing does not match a previously submitted document reference ID.	XML Upload and Manual Entry	
Reporting FI Corresponding document reference ID not present	If a document type of corrected data or deletion of data is selected on the Reporting FI information form then a corresponding document reference ID must be included in the filing.	XML Upload and Manual Entry	
Reporting FI Resend Data Doc Ref Check	The Doc Ref ID specified in the Reporting Information does not match a Doc Ref ID previously submitted.	XML Upload and Manual Entry	*The OECD specifies that when the Reporting FI element has to be resent (used OECD0), the element is identified with the same DocRefID as the immediately preceding version of the Reporting FI element.*

5.2 Viewing and correcting CRS validation issues

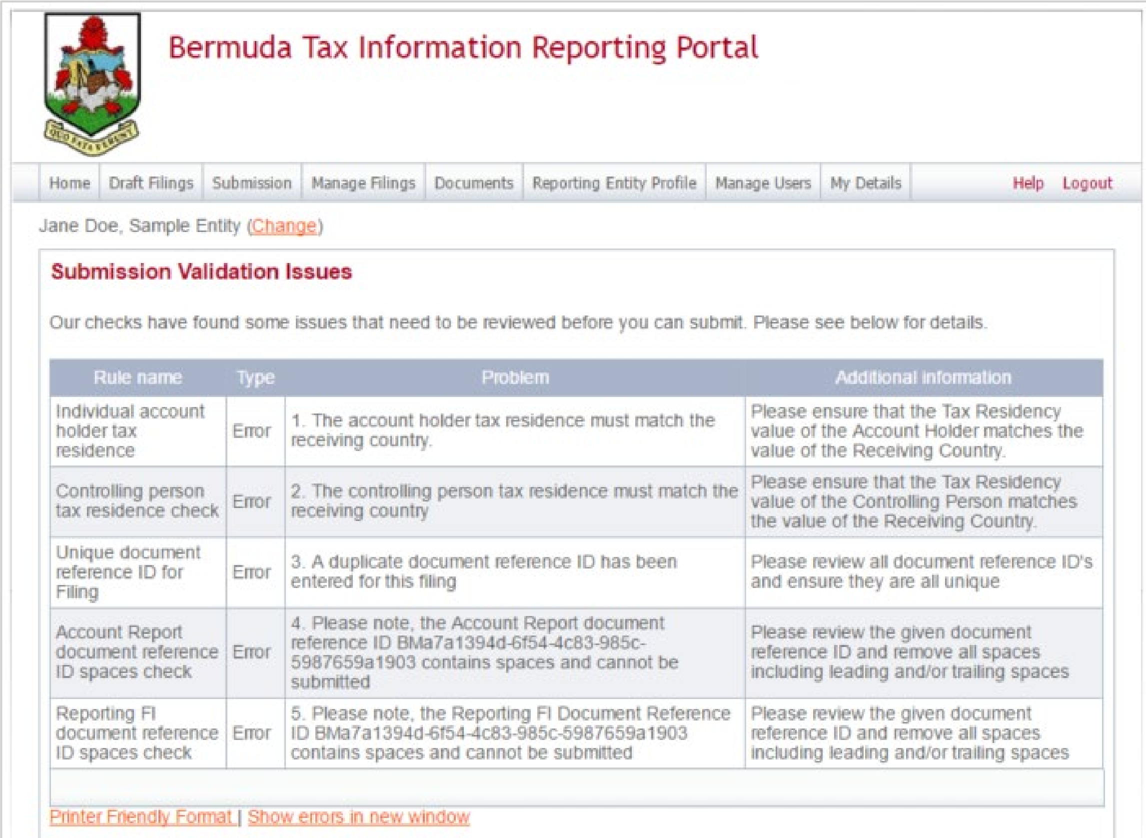
If your filing has any of the issues outlined in *Section 5.1 - Summary of CRS validation rules*, you can view the details within the portal in order to determine any corrections that need to be made.

Important Note: only those errors triggered on the "Validate & Submit Filing" page will be saved and accessible using the process below. Errors triggered on the individual forms will not be saved and must be corrected before proceeding past the relevant form.

1. Navigate to the **Draft Filings** page using the menu at the top of the screen. If there are errors on a filing that you have attempted to submit, the **error icon** (red circle with an exclamation point) will be displayed beside the filing's status, as shown in the image below.



2. Click on the **error icon** to display the validation errors. A sample of potential errors is shown in the image below.



Bermuda Tax Information Reporting Portal

Home | Draft Filings | Submission | Manage Filings | Documents | Reporting Entity Profile | Manage Users | My Details | Help | Logout

Jane Doe, Sample Entity (Change)

Submission Validation Issues

Our checks have found some issues that need to be reviewed before you can submit. Please see below for details.

Rule name	Type	Problem	Additional information
Individual account holder tax residence	Error	1. The account holder tax residence must match the receiving country.	Please ensure that the Tax Residency value of the Account Holder matches the value of the Receiving Country.
Controlling person tax residence check	Error	2. The controlling person tax residence must match the receiving country	Please ensure that the Tax Residency value of the Controlling Person matches the value of the Receiving Country.
Unique document reference ID for Filing	Error	3. A duplicate document reference ID has been entered for this filing	Please review all document reference ID's and ensure they are all unique
Account Report document reference ID spaces check	Error	4. Please note, the Account Report document reference ID BMa7a1394d-6f54-4c83-985c-5987659a1903 contains spaces and cannot be submitted	Please review the given document reference ID and remove all spaces including leading and/or trailing spaces
Reporting FI document reference ID spaces check	Error	5. Please note, the Reporting FI Document Reference ID BMa7a1394d-6f54-4c83-985c-5987659a1903 contains spaces and cannot be submitted	Please review the given document reference ID and remove all spaces including leading and/or trailing spaces

Printer Friendly Format | Show errors in new window

3. To correct errors and resubmit your filing, return to the **Draft Filings** page and then select the filing in question from the **Filing name** column of the table.

   - For the **Manual Entry Filing**: Select the **Edit** link next to the form(s) that you need to correct, update the data, and select **Validate & Save**. Then follow the steps to submit the filing, as per *Section 4.3 - Submitting a CRS filing via Manual Entry*.

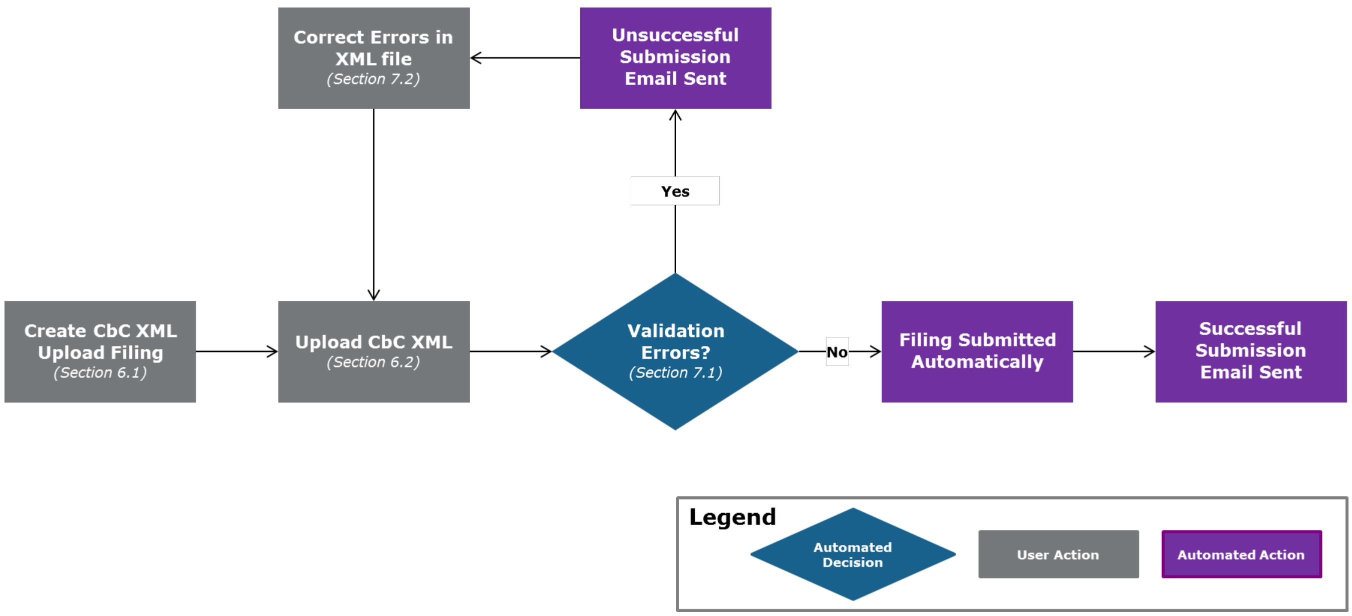
   - For the **XML Upload Filing**: Select the **Upload data** link and select a new XML file to upload. The system will begin validation of your new file immediately.

     - **Important Note:** if data has already been populated into the form (i.e. it has passed XML validation but failed a business validation), you will be presented with a pop-up message that says "Do you want to delete all existing data before uploading a new file? ", and should select "Yes" to avoid further data validation issues. If the file failed at the XML validation stage, this step will not be required as data would not yet be populated into the forms.

6 Submitting CbC filings

The Bermuda Tax Information Reporting Portal only provides Bermuda CbC Reporting Entities with one option to submit CbC filing, via the upload of an XML file that complies with the CbC XML Schema v.1.0 as published by the OECD. There is no Manual Entry option for CbC Reporting.

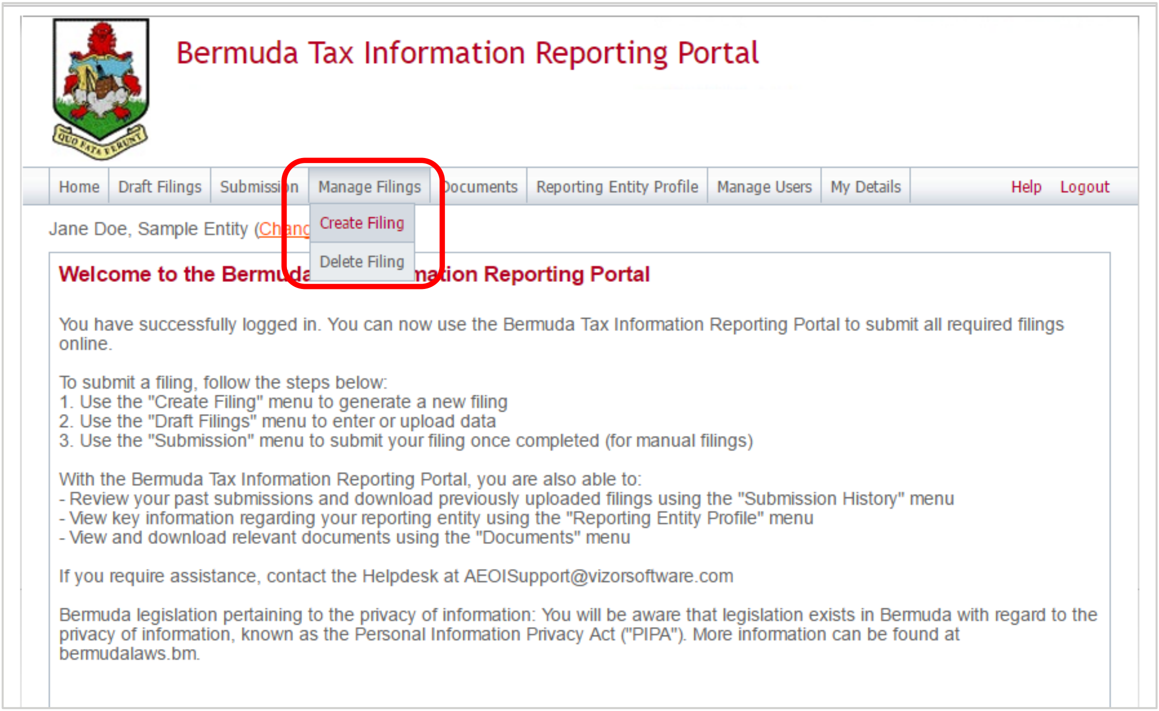
The diagram below outlines the high-level process to create and submit each CbC filing, which is described in detail in the subsequent sections.



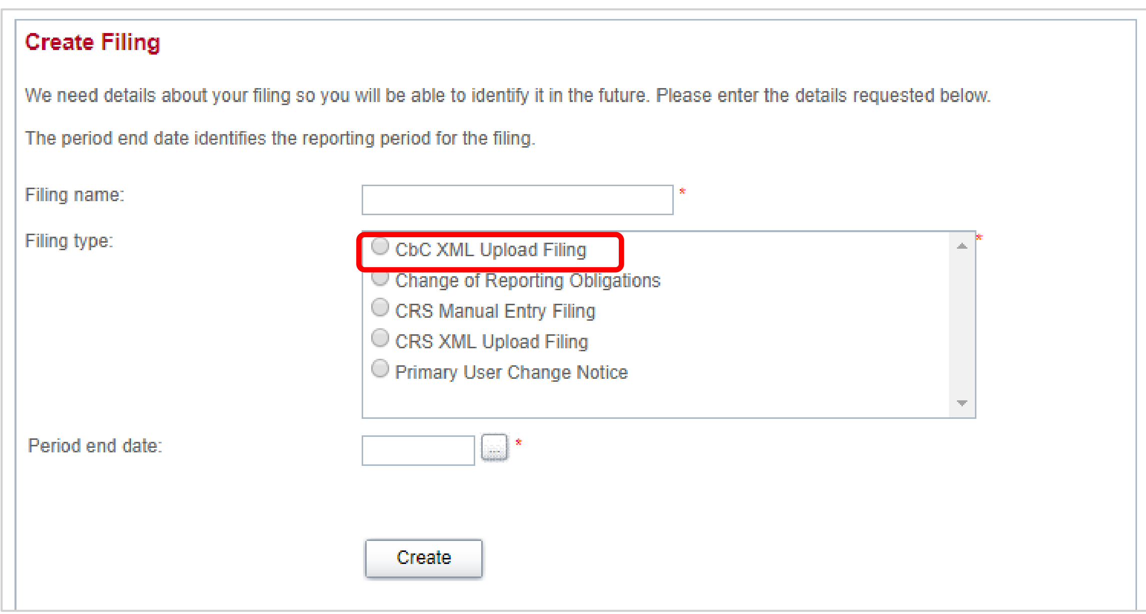
6.1 Creating CbC filings

In order to submit data to the Bermuda Ministry of Finance to meet your CbC reporting requirements, you must first create a filing.

1. Navigate to the **Create Filing** screen using the menus at the top of the screen. Select **Manage Filings** > **Create Filing**, as shown in the image below.



2. You will be presented with the **Create Filing** page, as shown in the image below.



3. Enter a **Filing name** that is meaningful to you. It is best practice to include the year at a minimum (e.g. CbC Report - 2016) so that filings can be easily differentiated over time.

4. Select CbC XML Upload Filing as the **Filing type**.

5. Enter the **Period end date** for the filing.

   - **Important note:** The period end date is the last day of the reporting period. For CbC Reporting, this must be the last day of the Reporting Fiscal Year of the MNE Group, and the year must be equal to the year being reported for.

6. Select the **Create** button to complete the creation of your filing and make it available to enter or upload data.

6.2 Submitting a CbC filing

After you have created a CbC filing (see section *6.1 Creating CbC filings*), you will submit your CbC data by uploading an XML file into the filing.

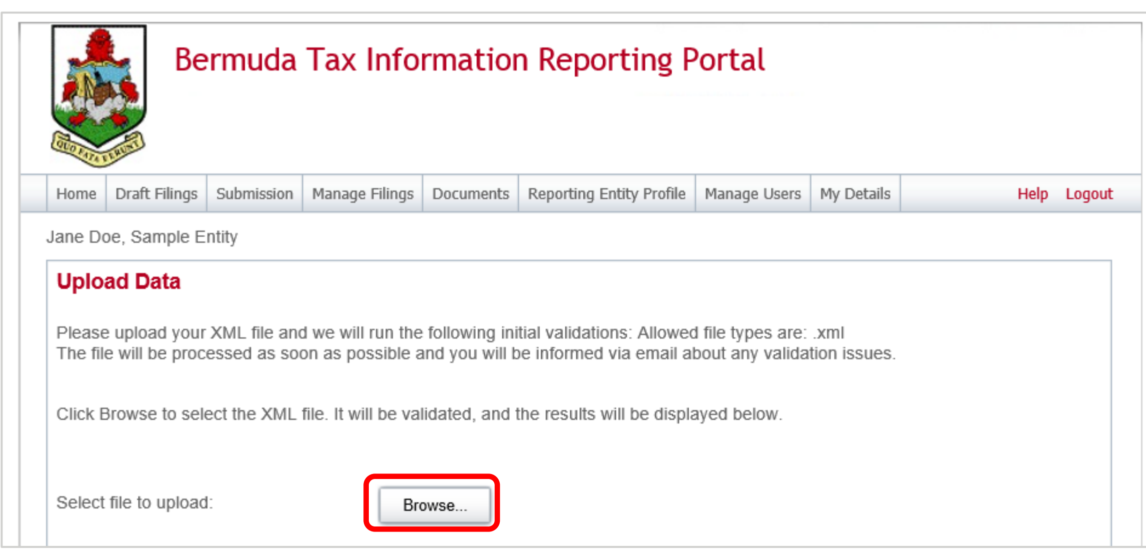
1. Navigate to the **Draft Filings** screen using the menu at the top of the screen to view filings that you have created but not yet submitted.

2. Select the name of the filing you created from the **Filing name** column of the Draft Filings table to open that filing. You will be presented with the **Draft Filing** screen for that filing.

3. Select the **Upload data** link within the filing table. You will be presented with the **Upload Data** page.

4. Select the **Browse** button and choose the file you want to upload. Only files in XML format will be accepted, and they must comply with the CbC XML schema v.1.1 as published by the OECD (http://www.oecd.org/tax/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations-and-taxpayers.htm)

   - **Important Note:** As outlined in the OECD CbC XML schema v.1.1 user guide, the Receiving Country element should be populated with a list of all jurisdictions in which a Constituent Entity is found to be resident.



5. The system will begin validation of your file immediately against the OECD CbC XML schema and business rules. If you have uploaded a file that is not an XML file, you will see an error message on the Upload Data page informing you of that error.

6. If you do not receive any error message on the Upload XML page, the file will be submitted for processing and additional validation will be applied. More details on the validation that will be applied to all files can be found in *Section 7.1 - Summary of CbC validation rules*.

7. You will receive a system-generated email when the processing is complete, indicating either that your submission was successful, or that the submission was unsuccessful and that the file must be updated and resubmitted.

7 Correcting CbC validation issues prior to submission

7.1 Summary of CbC validation rules *[UPDATED]*

The below tables detail the full list of validation rules that will be applied to CbC filings submitted in the Bermuda Tax Information Reporting Portal, in addition to standard validation against the OECD CbC XML Schema v.1.0.1.

The Rule Name and Problem Message shown below are shown in the portal when an error is encountered, while the comments in the "Additional Comments" column are only intended to provide further clarification and guidance, where applicable.

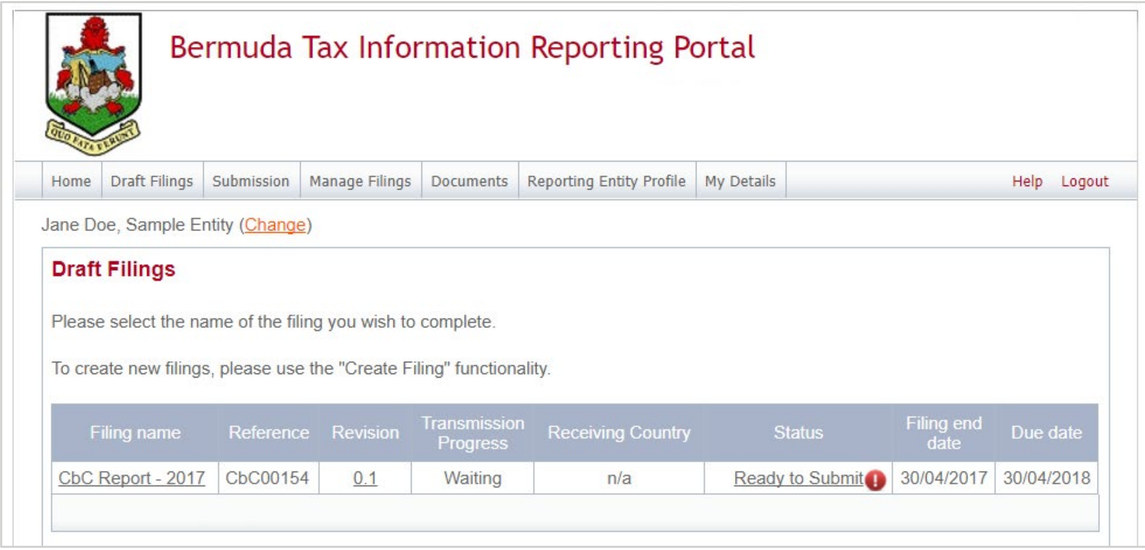
Rule Name	Problem Message	Additional Comments
Unique MessageRefId	The message reference <XXXX> is already in use in another filing.	
Unique DocRefID in Filing Check	A duplicate document reference ID has been entered in this filing. The affected DocRefID(s) is\are: 'xxxxx'	
DocRefID Uniqueness Check	Please note a DocRefID(s) found in the <Section_Name> section of this filing is already in use in the system. The affected <Section_Name> section DocRefID(s) is\are: 'XXXX'	
DocRefId Format Check	For CbCR, the DocRefID field must be in the following format: The first two characters must correspond to the sending jurisdiction country code and the next four characters must be the reporting year and then a dash before a unique identifier. The affected <Section_Name> DocSpec has a DocRefID of 'XXXX'	*It is recommended that a GUID be used for the unique identifier, to help ensure global uniqueness.* *For example, a valid DocRefID could be:* *BM2016- a27b0376-26da-40b7-b7f0-8797d5c5f2d4* *DocRefIDs that do not contain a dash (-) after the reporting year will no longer be accepted.*
DocRefID Spaces Check	Please note, the <Section_Name> DocRefID 'XXXXX' contains spaces and cannot be submitted'	*Spaces are not allowed in the document reference ID, including leading or trailing spaces.*
DocTypeIndic Check	The only DocTypeIndic values allowed for use in the <Section_Name> section are OECD0 - Resend Data, OECD1 - New Data, OECD2 - Corrected Data or OECD3 - Deletion of Data. The affected <Section_Name> DocSpec has a DocRefID of 'XXXX'	*OECD0 – Resend Data will only be permitted for the Reporting Entity section.* *Test document type indicators are not permitted in the Bermuda Tax Information Reporting Portal*
DocTypeIndic does not match the Filing MessageTypeIndic	Please note the DocTypeIndic you specified in the <Section_Name> section of the filing does not match the overall MessageTypeIndic selected. The affected <Section_Name> DocSpec has a DocRefID of 'XXXX'	*This validation rule checks that the following is true:* *1) When the MessageTypeIndic is New Data (CBC401) all DocTypeIndic should be set to*

Rule Name	Problem Message	Additional Comments
		OECD1 - New Data (or OECD0 - Resent Data for the Reporting Entity section only) *2) When the MessageTypeIndic is Corrected Data (CBC402) all DocTypeIndic is set to OECD2 - Corrected Data or OECD3 – Deletion of Data (or OECD0 - Resent Data for the Reporting Entity section only)*
CorrDocRefId check	Please note a CorrDocRefID(s) found in the <Section_Name> section of this filing does not match a DocRefID already in use in the system. The affected <Section_Name> section CorrDocRefID(s) is\are: 'XXXX'	*The CorrDocRefID must match a previously submitted DocRefID for the same section.*
Duplicate CorrDocRefId Check	Please note a CorrDocRefID(s) found in the <Section_Name> section of this filing is a duplication of a CorrDocRefID already used in the system. The affected <Section_Name> section CorrDocRefID(s) is\are: 'xxxx'	
Unique CorrDocRefId Check in Filing	The same DocRefId cannot be corrected or deleted twice in the same filing.	
Reporting Entity Section Must be Included Within Each CbcBody Section	A ReportingEntity section must be included within each CbcBody section for all CbCR filings containing new information.	
ReportingPeriod does not Match the Period End Date	The ReportingPeriod 'XXXX" specified in the MesageSpec section of the uploaded file does not match the Period End Date of 'XXXX'	*If the period end date selected when creating the filing is incorrect, you must create a new filing with the correct end date and upload your file.*
Reporting Obligations	You are not permitted to submit this filing, as you do not have the relevant Reporting Type marked in your Reporting Obligations. If you are required to submit information for this reporting type, please create and submit a "Change of Reporting Obligations" filing."	*You will get this error if you try to submit a CbC filing but are not enrolled for CbC. You will need to use the 'Change of Reporting Obligations' form to first update your reporting obligations.*
CbCR Receiving Country Check	Each ResCountryCode of every Constituent Entity in a CbC Report must be listed as a ReceivingCountry. The affected Constituent Entity with a TIN value of "XXXX" has the country "XXXX" listed as a ResCountryCode but not as a Receiving Country for the overall filing.	*As outlined in the OECD CbC XML schema v.1.1 user guide, the Receiving Country element should be populated with a list of all jurisdictions in which a Constituent Entity is found to be resident. This should include both reportable and non-reportable jurisdictions, as appropriate.*

7.2 Viewing and correcting CbC validation issues

If your filing has any of the issues outlined in *Section 7.1 - Summary of CRS validation rules*, you can view the details within the portal in order to determine any corrections that need to be made.

1. Navigate to the **Draft Filings** page using the menu at the top of the screen. If there are errors on a filing that you have attempted to submit, the **error icon** (red circle with an exclamation point) will be displayed beside the filing's status, as shown in the image below.


Bermuda Tax Information Reporting Portal

Home | Draft Filings | Submission | Manage Filings | Documents | Reporting Entity Profile | My Details | Help | Logout

Jane Doe, Sample Entity (Change)

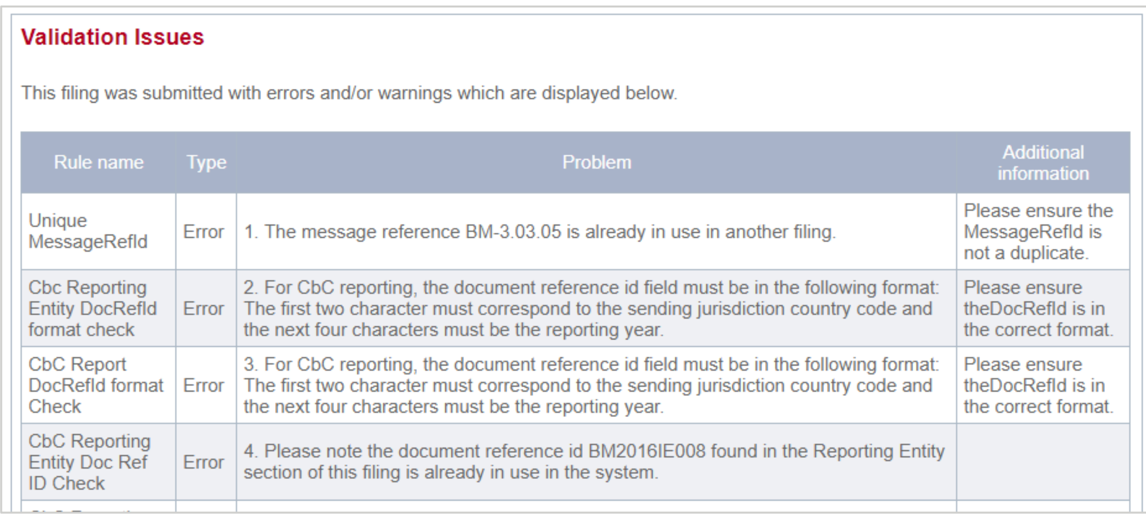
Draft Filings

Please select the name of the filing you wish to complete.

To create new filings, please use the "Create Filing" functionality.

Filing name	Reference	Revision	Transmission Progress	Receiving Country	Status	Filing end date	Due date
CbC Report - 2017	CbC00154	0.1	Waiting	n/a	Ready to Submit	30/04/2017	30/04/2018

2. Click on the **error icon** to display the validation errors. A sample of potential errors is shown in the image below.


Validation Issues

This filing was submitted with errors and/or warnings which are displayed below.

Rule name	Type	Problem	Additional information
Unique MessageRefId	Error	1. The message reference BM-3.03.05 is already in use in another filing.	Please ensure the MessageRefId is not a duplicate.
Cbc Reporting Entity DocRefId format check	Error	2. For CbC reporting, the document reference id field must be in the following format: The first two character must correspond to the sending jurisdiction country code and the next four characters must be the reporting year.	Please ensure theDocRefId is in the correct format.
CbC Report DocRefId format Check	Error	3. For CbC reporting, the document reference id field must be in the following format: The first two character must correspond to the sending jurisdiction country code and the next four characters must be the reporting year.	Please ensure theDocRefId is in the correct format.
CbC Reporting Entity Doc Ref ID Check	Error	4. Please note the document reference id BM2016IE008 found in the Reporting Entity section of this filing is already in use in the system.	

3. To correct errors and resubmit your filing, return to the **Draft Filings** page and then select the filing in question from the **Filing name** column of the table.

4. Select the **Upload data** link and select a new XML file to upload. The system will begin validation of your new file immediately.

   - **Important Note:** if data has already been populated into the form (i.e. it has passed XML validation but failed a business validation), you will be presented with a pop-up message that says "Do you want to delete all existing data before uploading a new file?", and should select "Yes" to avoid further data validation issues. If the file failed at the XML validation stage, this step will not be required as data would not yet be populated into the forms.

8 Reviewing and Correcting Errors from Partner Jurisdictions (CRS)

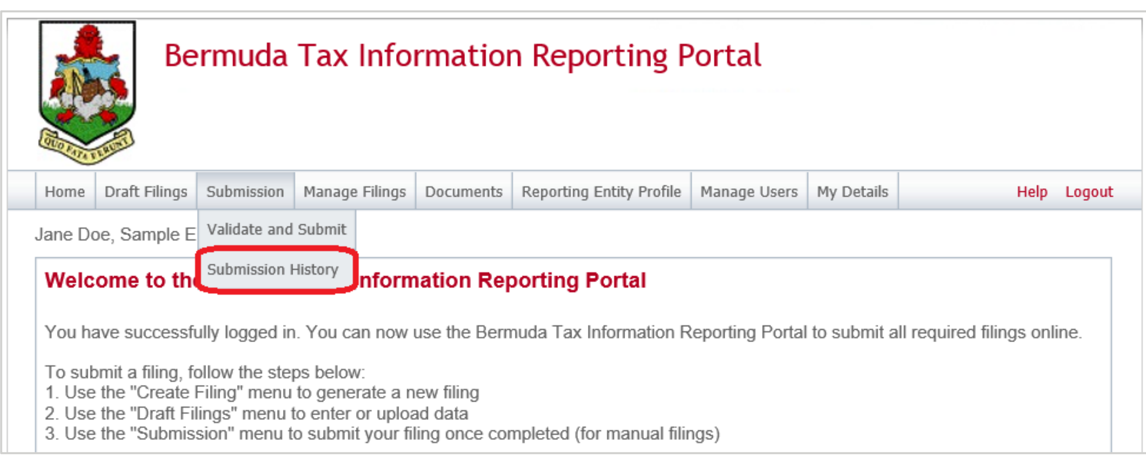
After the Bermuda Ministry of Finance transmits CRS filings submitted via the Bermuda Tax Information Reporting Portal to the various Reportable Jurisdiction Competent Authorities, the receiving jurisdiction will review and respond to indicate whether the CRS filing is accepted as-is or if they have found errors with the submitted data.

8.1 Viewing CRS transmission progress and record errors

When a record validation error is received for a CRS filing, the users for the Reporting Entity that submitted the original filing will receive an email titled "Bermuda Tax Information Reporting Portal: Error Received for <FILING_REFERENCE>". The email will indicate the reference for the effected filing, and instruct the user to log-in to review and correct the error(s).

To view the transmission progress and record validation error(s) (where applicable) for any submitted CRS filing, follow the steps below:

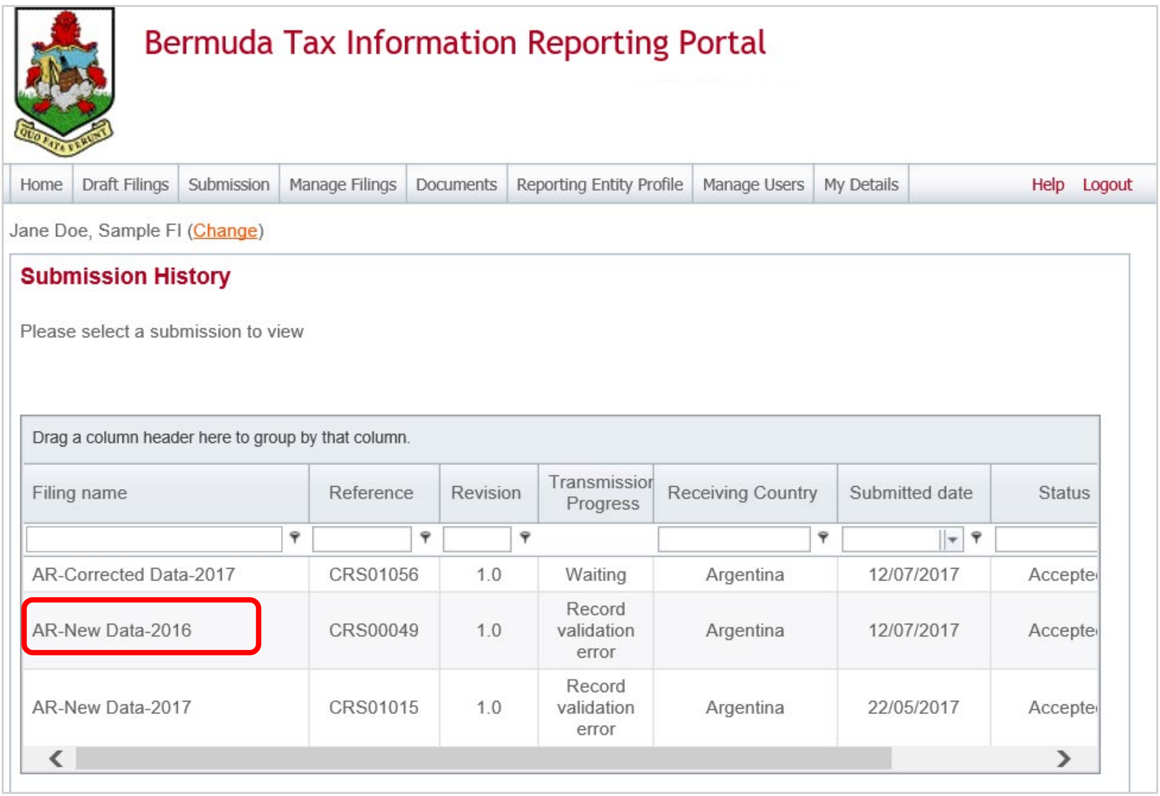
1. Log in to the Bermuda Tax Information Reporting Portal, and select the appropriate reporting entity if you have permissions for more than one entity.
2. Navigate to **Submission** > **Submission History** using the menus at the top of the screen.



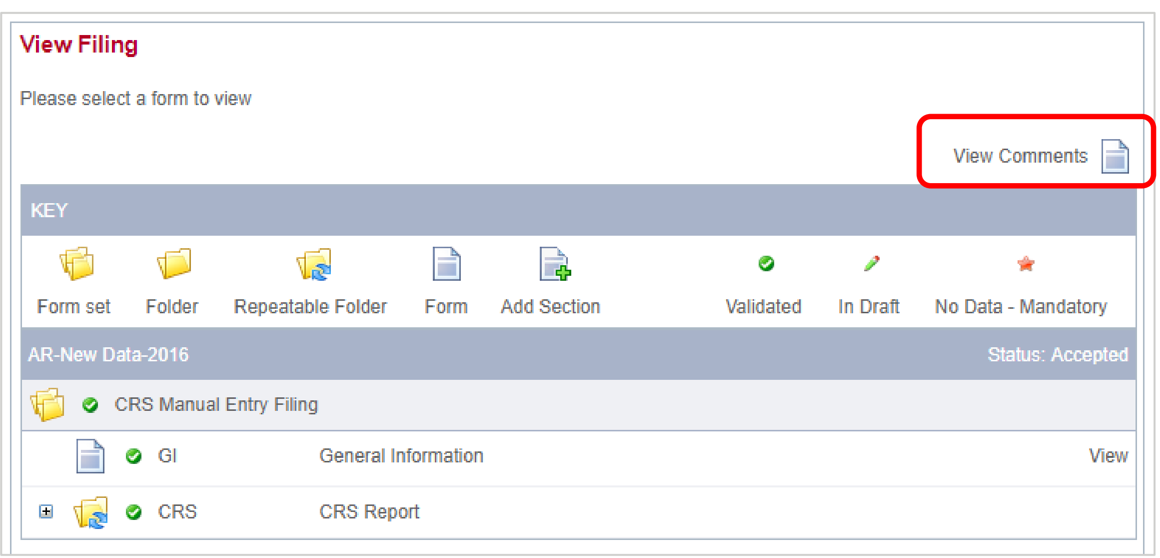
3. You will be presented with the **Submission History** page, which displays the filings that have been submitted for your Reporting Entity.
4. Review the Transmission Progress column to determine the status of your filing. When a CRS filing is created and submitted in the Bermuda Tax Information Reporting Portal, it will have a Transmission Progress of "Waiting" until a response is received from the partner jurisdiction. Once a response is received, the Transmission Progress for the filing will be updated to either "Received" or "Record Validation Error".

- Received: A message has been received from the partner jurisdiction, indicating that no errors have been found. No further action is required at this time.
- Record Validation Error: A message has been received from the partner jurisdiction, indicating that one or more error has been found that requires correction.

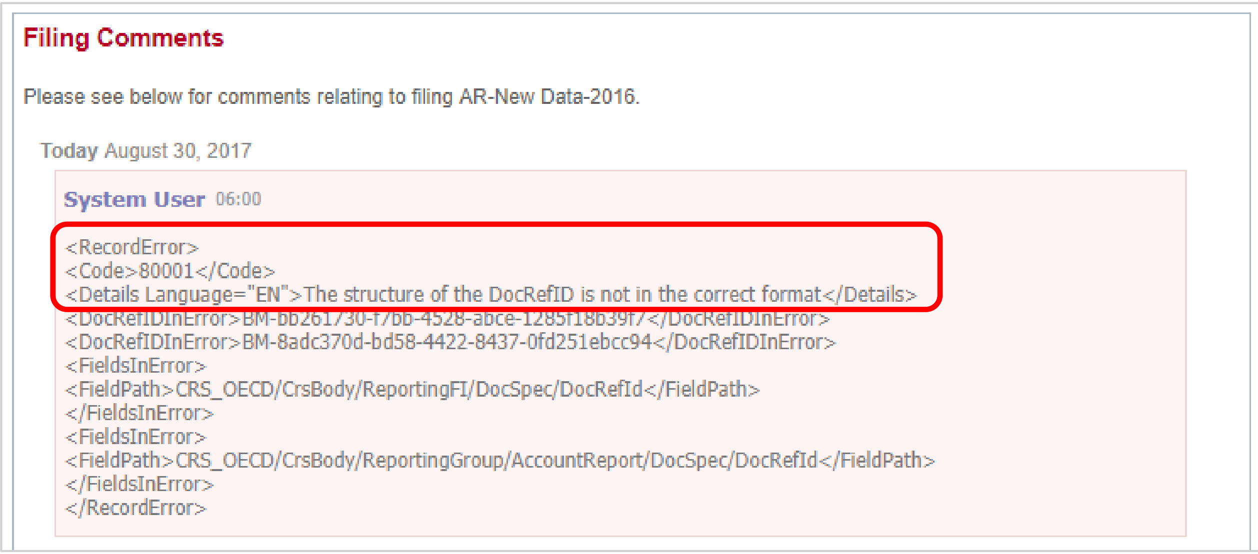
5. Select the name of the filing you wish to view from the **Filing name** column of the Submission History tab (the record validation error email will include the filing reference of any filings with record validation errors).



6. You will be presented with the View Filing page for the selected filing.
7. Select the **View Comments** icon to display the record error(s) for the filing.



8. Review the error(s) listed, specifically noting the <u>**<Code>**</u> and <u>**<Details>**</u> displayed.



The explanation for these CRS record error codes, as outlined by the OECD, are included in the table below. Note that the validation within the portal has been implemented such that a reporting entity should never receive the majority of these errors back from a partner jurisdiction, as the error will be caught at the point of submission.

Record Validations – CRS data fields		
Record Error Code	**Validation name**	**Validation description**
60000	Account Number IBAN	The Account Number must follow the IBAN structured number format when the Account Number type= OECD601 – IBAN.
60001	Account Number ISIN	The Account Number must follow the ISIN structured number format when the Account Number type= OECD603 – ISIN.
60002	Account Balance	The account balance entered was less than zero. This amount must be greater than or equal to zero.
60003	Account Balance and Closed account	The Account Balance must be zero if account was indicated as closed in the account closed attribute.
60004	Person.Name type invalid	Name type selected is invalid, i.e. corresponds to the value not used for CRS: OECD201= SMFAliasOrOther
60005	Controlling Person type must be omitted	When the Account Holder is an Organisation and the "Account Holder Type" is CRS102 or CRS103, the "Controlling Person Type" must be omitted. (CRS102= CRS Reportable Person; CRS103= Passive Non-Financial Entity that is a CRS Reportable Person)
60006	Controlling Person type must be provided	When the Account Holder is an Organisation and the "Account Holder Type" is CRS101, the "Controlling Person Type" must be provided. (CRS101= Passive Non-Financial Entity with - one or more controlling person that is a Reportable Person)
60007	Reporting Group	The Reporting Group cannot be repeated.
60008	Sponsor	Sponsor cannot be provided.

60009	Intermediary	Intermediary cannot be provided
60010	Pool Report	Pool Report cannot be provided.
60011	Verify data sorting Person ResCountry Code	When the Person is a Controlling Person or an Individual Account Holder, at least one of the according ResCountryCodes must match the Message Receiving Country Code
60012	Verify data sorting Organisation ResCountry Code	At least one of either the Entity Account Holder ResCountryCode or Controlling Person ResCountryCode must match the Message Receiving Country Code.
60013	Verify data sorting ReportingFI. ResCountry Code	ReportingFI.ResCountryCode should always be provided and it must match the Message Sending Country Code
60014	BirthDate	Date of birth should be in a valid range (e.g. not before 1900 and not after the current year).
60015	AccountReport	AccountReport can only be omitted if ReportingFI is being corrected/deleted or, in the case of domestic reporting, if there is nil reporting. If the ReportingFI indicates new data or resent, then AccountReport must be provided.
Record Validations – Missing or empty fields		
Record Error Code	**Validation name**	**Validation description**
70000	MessageRefID	Mandatory element
70001	Individual Account Holder TIN	Cannot be left blank if element is included
70002	Individual Account Holder First Name	Mandatory element (Note: use “NFN” for No First Name)
70003	Individual Account Holder Last Name	Mandatory element
70004	Individual Account Holder Address - City	Mandatory element
70005	Controlling Person TIN	Cannot be left blank if element is included
70006	Controlling Person First Name	Mandatory element (Note: use “NFN” for No First Name)
70007	Controlling Person Last Name	Mandatory element
70008	Controlling Person Address - City	Mandatory element
70009	Organisation Account Holder IN	Cannot be left blank if element is included
70010	Organisation Account Holder Name	Mandatory element
70011	Organisation Account Holder Address - City	Mandatory element
70012	Reporting FI IN	Cannot be left blank if element is included
70013	Reporting FI Name	Mandatory element

70014	Reporting FI Address - City	Mandatory element
70015	Account Number	Mandatory element
Record Validations – Fields used for the correction process		
Record Error Code	**Validation name**	**Validation description**
80000	DocRefID already used	The DocRefID is already used for another record.
80001	DocRefID format	The structure of the DocRefID is not in the correct format, as set out in the User Guide.
80002	CorrDocRefId unknown	The CorrDocRefId refers to an unknown record.
80003	CorrDocRefId no longer valid	The corrected record is no longer valid (invalidated or outdated by a previous correction message). As a consequence, no further information should have been received on this version of the record.
80004	CorrDocRefId for new data	The initial element specifies a CorrDocRefId. Only corrected or deleted records should have a CorrDocRefID.
80005	Missing CorrDocRefId	The corrected element does not specify any CorrDocRefId.
80006	DocSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the DocSpec_Type.
80007	MessageSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the Message Header
80008	Resend option	The Resend option may only be used with respect to the Reporting FI element.
80009	Delete ReportingFI	The Reporting FI cannot be deleted without deleting all related Account Reports.
80010	Message TypeIndic	A message can contain either new records (OECD1) or corrections/deletions (OECD2 and OECD3), but should not contain a mixture of both.
80011	CorrDocRefID twice in same message	The same DocRefID cannot be corrected or deleted twice in the same message.
80012	Reporting Period	A message must not contain data for two different Reporting Periods.

8.2 Submitting CRS Corrections

To address a record validation error, the Reporting Entity must create and submit a "Corrected" CRS filing that references the original filing to correct the errors indicated, and submit it via the Bermuda Tax Information Reporting Portal.

Corrected filings are created and submitted via XML Upload or Manual Entry, using the same processes outlined in section *4 - Submitting CRS filings*.

When submitting a Corrected filing, you must ensure the following:

- The Message Type Indicator bust be set to "The message contains corrections for previously sent information" (CRS702).
- The Document Type Indicator for the Reporting FI section must be set to either "Resent Data" (OECD0), "Corrected Data" (OECD2) or "Deletion of Data" (OECD3). Resent Data (OECD0) should

only be used when one or more Account Reports are being corrected or deleted, but there are no updates being sent for the Reporting FI section.

- The Document Type Indicator for the Account Report section must be set to either "Corrected Data" (OECD2) or "Deletion of Data" (OECD3). "Resent Data" (OECD0) is not permitted for the Account Report section.
- If the Reporting FI section is being resent without modification (using OECD0 - Resent Data), the same Document Reference ID should be used as was used in the previous submission. For any sections containing a modification, a new unique Document Reference ID should be used.
- The Corresponding Document Reference ID for each section being corrected or deleted should reference the Document Reference ID from the associated section of the previous filing. This should always refer to the *latest* document reference ID. For example, for a correction of a previous correction record, the CorrDocRefID of the second correction of the message must reference the DocRefID of the first correction (not the initial record).
- A correction message can contain either corrections (OECD2) or deletions (OECD3) or both, as well as a resent Reporting FI element (OECD0), but may not contain new data (OECD1).

9 Reviewing and Correcting Errors from Partner Jurisdictions (CbC)

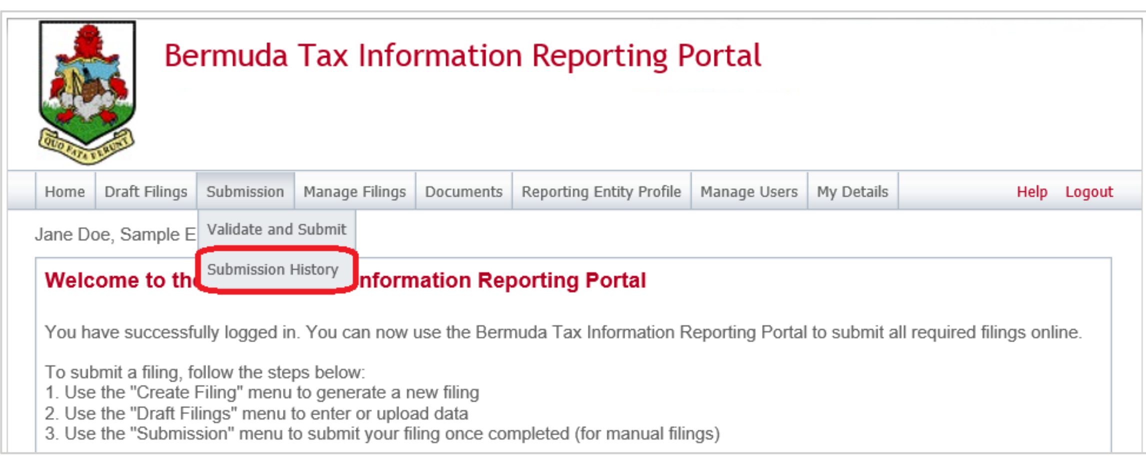
After the Bermuda Ministry of Finance transmits CbC filings submitted via the Bermuda Tax Information Reporting Portal to the various Reportable Jurisdiction Competent Authorities, the receiving jurisdiction will review and respond to indicate whether the filing is accepted as-is or if they have found errors with the submitted data.

9.1 Viewing CbC transmission progress and record errors

When a record validation error is received for a CbC filing, the users for the Reporting Entity that submitted the original filing will receive an email titled "Bermuda Tax Information Reporting Portal: Error Received for <FILING_REFERENCE>". The email will indicate the reference for the effected filing, and instruct the user to log-in to review and correct the error(s).

To view the transmission progress and record validation error(s) (where applicable) for any submitted CbC filing, follow the steps below:

1. Log in to the Bermuda Tax Information Reporting Portal, and select the appropriate reporting entity if you have permissions for more than one entity.
2. Navigate to **Submission** > **Submission History** using the menus at the top of the screen.

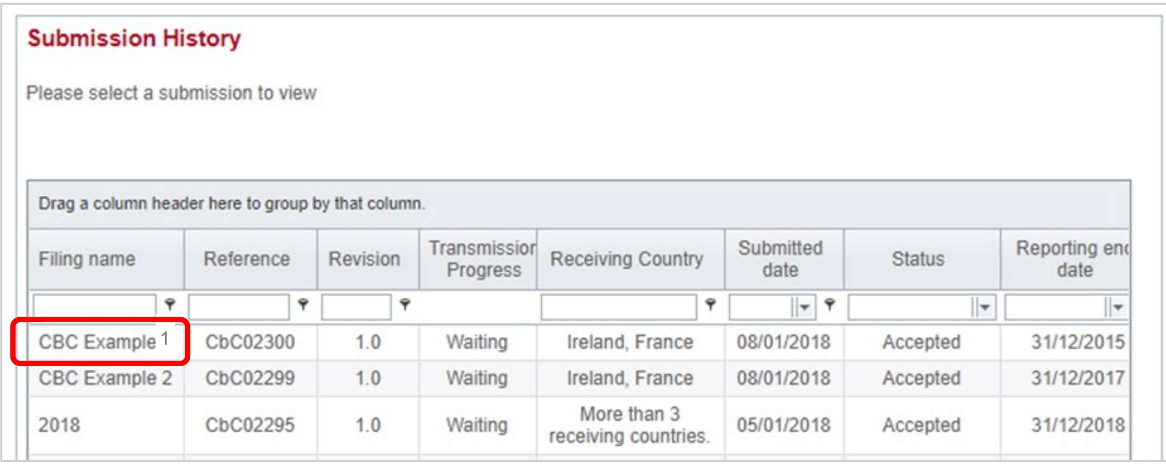


3. You will be presented with the **Submission History** page, which displays the filings that have been submitted for your Reporting Entity.
4. Review the Transmission Progress column to determine the status of your filing. When a CbC filing is created and submitted in the Bermuda Tax Information Reporting Portal, it will have a Transmission Progress of "Waiting" until a response is received from all receiving jurisdictions. In some cases where the MNE Group has constituent entities in non-reportable jurisdictions, the transmission progress may remain as "waiting" indefinitely. Once a response is received from all

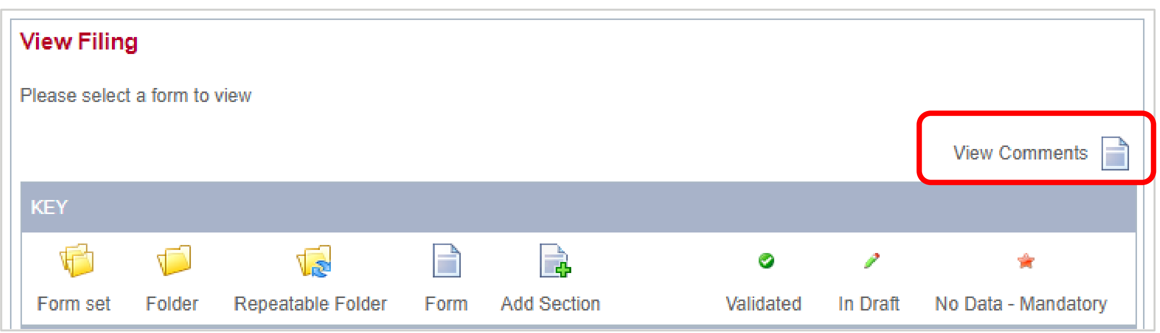
receiving jurisdictions, the Transmission Progress for the filing will be updated to either "Received" or "Record Validation Error".

a. Received: A message has been received from all partner jurisdictions, indicating that no errors have been found. No further action is required at this time.
b. Record Validation Error: A message has been received from all partner jurisdictions, and at least one indicates that one or more error has been found that requires correction.

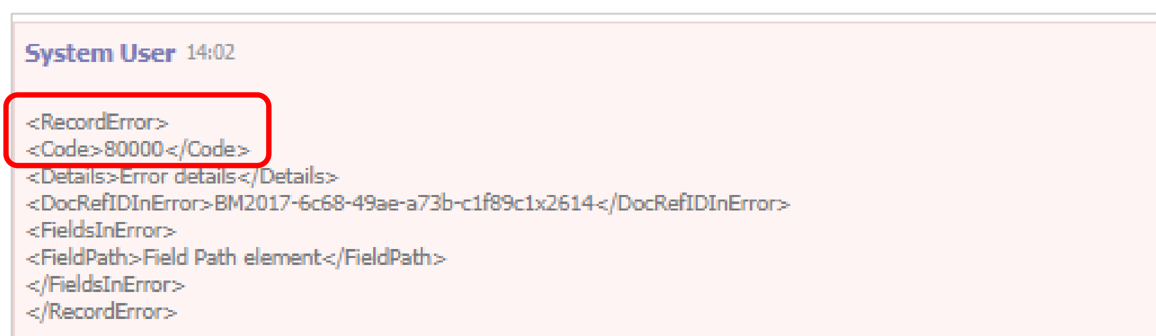
5. Select the name of the filing you wish to view from the **Filing name** column of the Submission History tab (the record validation error email will include the filing reference of the filing with errors).



6. You will be presented with the View Filing page for the selected filing.
7. Select the **View Comments** icon to display the record error(s) for the filing.



8. Review the error(s) listed, specifically noting the **<Code>** displayed.



The explanation for these CbC record error codes, as outlined by the OECD, are included in the table below. Note that the validation within the portal has been implemented such that a reporting entity should never receive the majority of these errors back from a partner jurisdiction, as the error will be caught at the point of submission.

Record Validations – CbC data fields		
Record Error Code	**Validation name**	**Validation description**
80000	DocRefID already used	The DocRefID is already used for another record.
80001	DocRefID format	The structure of the DocRefID is not in the correct format, as set out in the User Guide.
80002	CorrDocRefId unknown	The CorrDocRefId refers to an unknown record.
80003	CorrDocRefId no longer valid	The corrected record is no longer valid (invalidated or outdated by a previous correction message). As a consequence, no further information should have been received on this version of the record.
80004	CorrDocRefId for new data	The initial element specifies a CorrDocRefId. Only corrected or deleted records should have a CorrDocRefID.
80005	Missing CorrDocRefId	The corrected element does not specify any CorrDocRefId.
80006	DocSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the DocSpec_Type.
80007	MessageSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the Message Header
80010	Message TypeIndic	A message can contain either new records (OECD1) or corrections/deletions (OECD2 and OECD3), but should not contain a mixture of both.
80011	CorrDocRefID twice in same message	The same DocRefID cannot be corrected or deleted twice in the same message.

9.2 Submitting CbC Corrections

To address a record validation error, the Reporting Entity must create and submit a “Corrected” CbC filing that references the previous filing to correct the errors indicated, and submit it via the Bermuda Tax Information Reporting Portal.

Corrected filings are created and submitted via XML Upload, using the same processes outlined in section *6 - Submitting CbC filings*.

When submitting a Corrected CbC filing, you must ensure the following:

- The Message Type Indicator bust be set to “The message contains corrections for previously sent information” (CBC402).
- The Document Type Indicator for all sections must be set to either “Corrected Data” (OECD2) or “Deletion of Data” (OECD3).
- If a portion of either the Reporting Entity, the CbC Reports or the Additional Info element is being altered, the full section must be re-submitted, including the corrected field(s).
- If information in either the Reporting Entity, the CbC Reports or the Additional Info element is not altered, such uncorrected element may be left blank.
- The Corresponding Document Reference ID for each section being corrected or deleted should reference the Document Reference ID from the associated section of the previous filing. This should always refer to the *latest* document reference ID. For example, for a correction of a

previous correction record, the CorrDocRefID of the second correction of the message must reference the DocRefID of the first correction (not the initial record).

- A correction message can contain either corrections (OECD2) or deletions (OECD3) or both, but may not contain new data (OECD1).

Please see the OECD's CbC XML Schema User Guide for further guidance on the correction process, including examples.

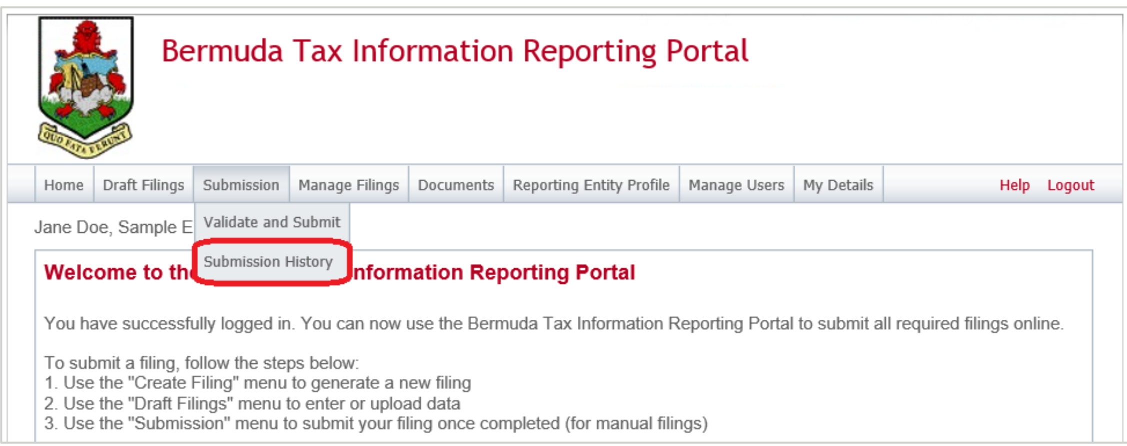
10 Viewing previously submitted filings

10.1 Viewing submission history

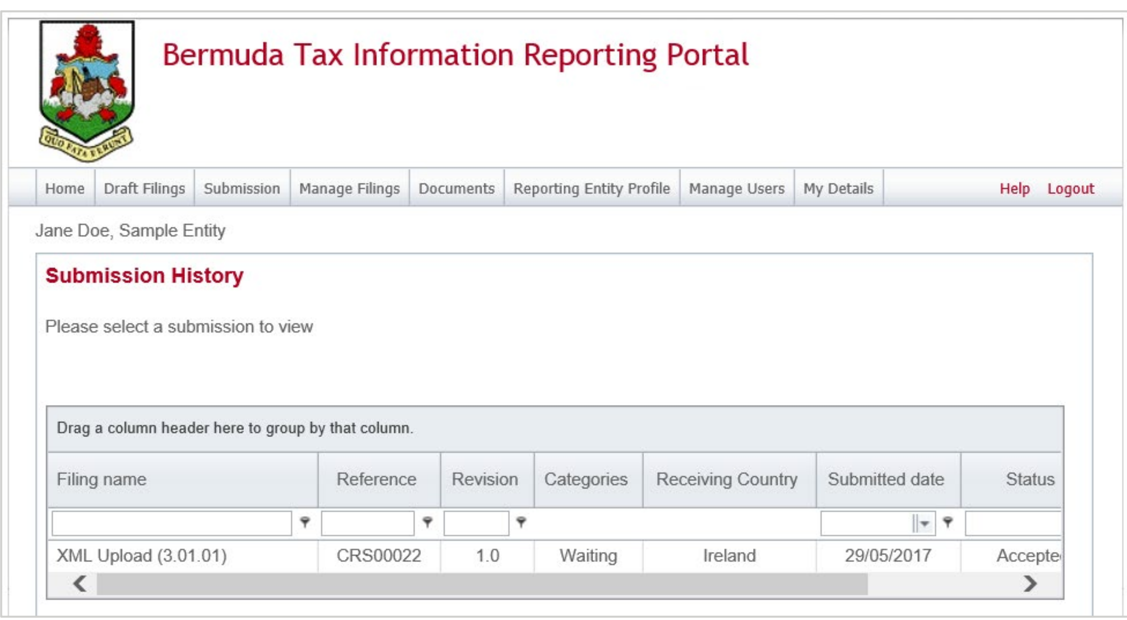
To view the history of all submitted filings for your Reporting Entity, follow the steps below:

1. Log in to the Bermuda Tax Information Reporting Portal, and select the appropriate entity (if you have permissions for more than one entity).

2. Navigate to **Submission** > **Submission History** using the menus at the top of the screen.



3. You will be presented with the **Submission History** page, which presents the filings that have been submitted for your Reporting Entity.



4. Select the name of the filing you wish to view from the **Filing name** column of the Submission History tab

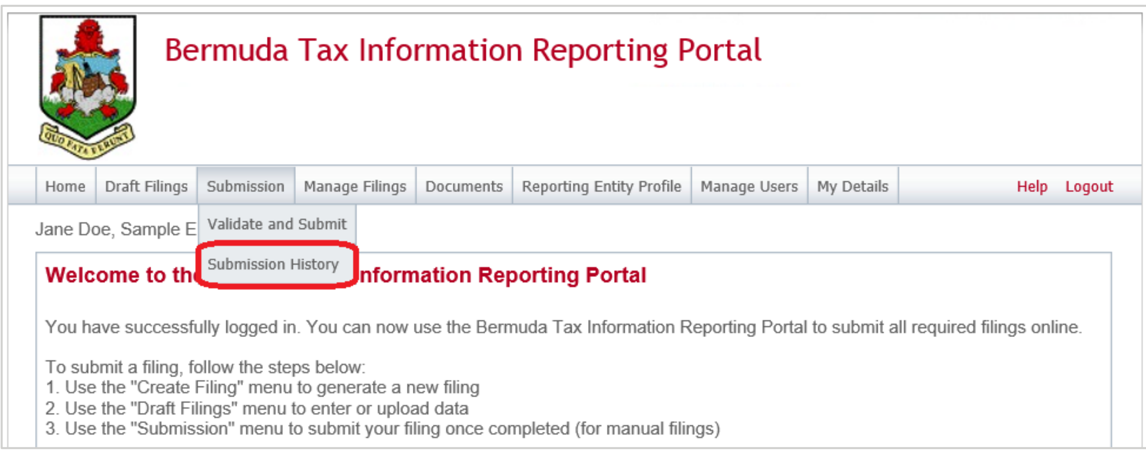
5. You will be presented with the **View Filing** page for the selected filing.

6. Select the appropriate form to review the submitted data in read-only format.

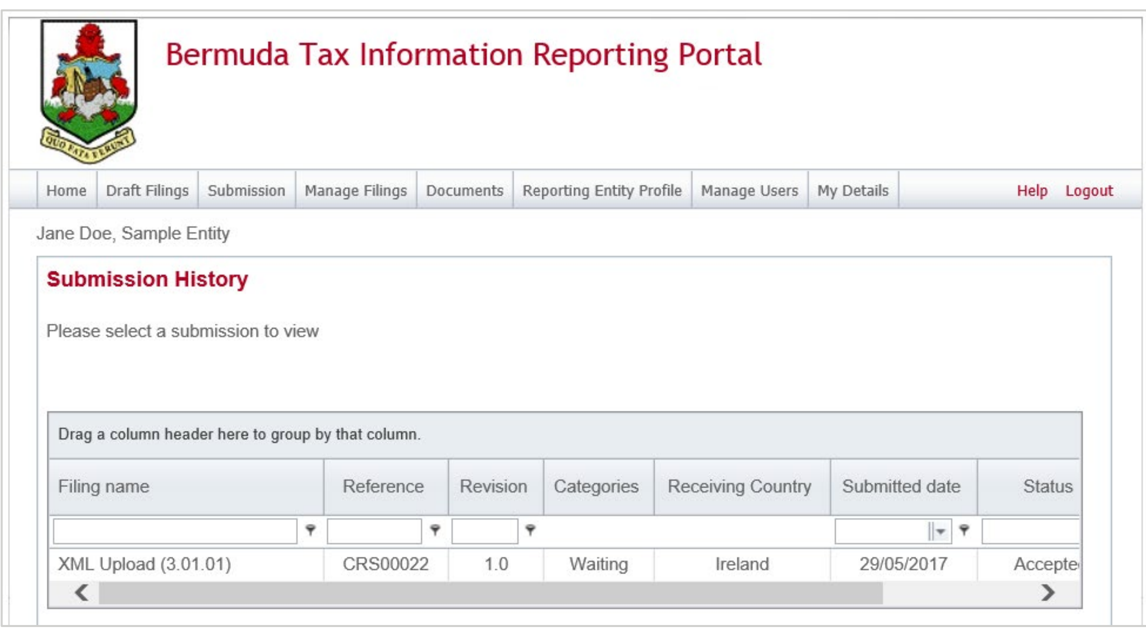
10.2 Downloading previously submitted (uploaded) XML files

For previously submitted XML Upload filings, you can also view the full history of XML files uploaded.

1. Navigate to **Submission** > **Submission History** using the menus at the top of the screen.

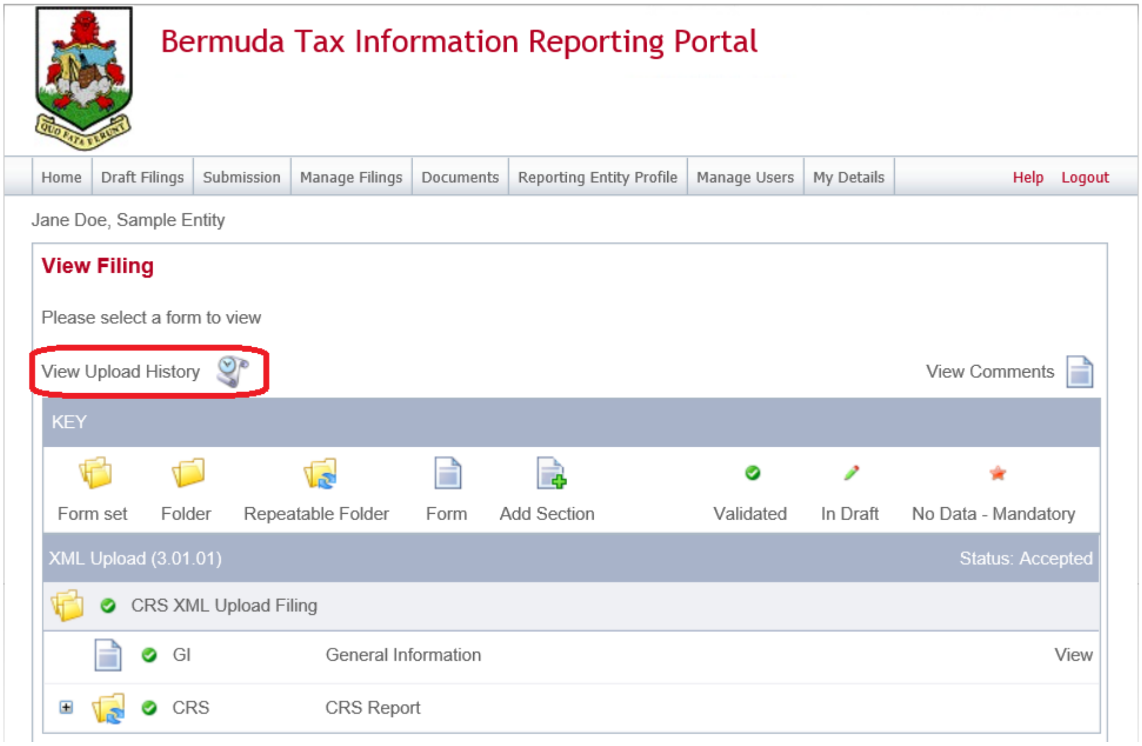


2. You will be presented with the **Submission History** page, which presents the filings that have been submitted for your financial institution.



3. Select the name of the XML Upload filing you wish to view from the **Filing name** column of the Submission History.

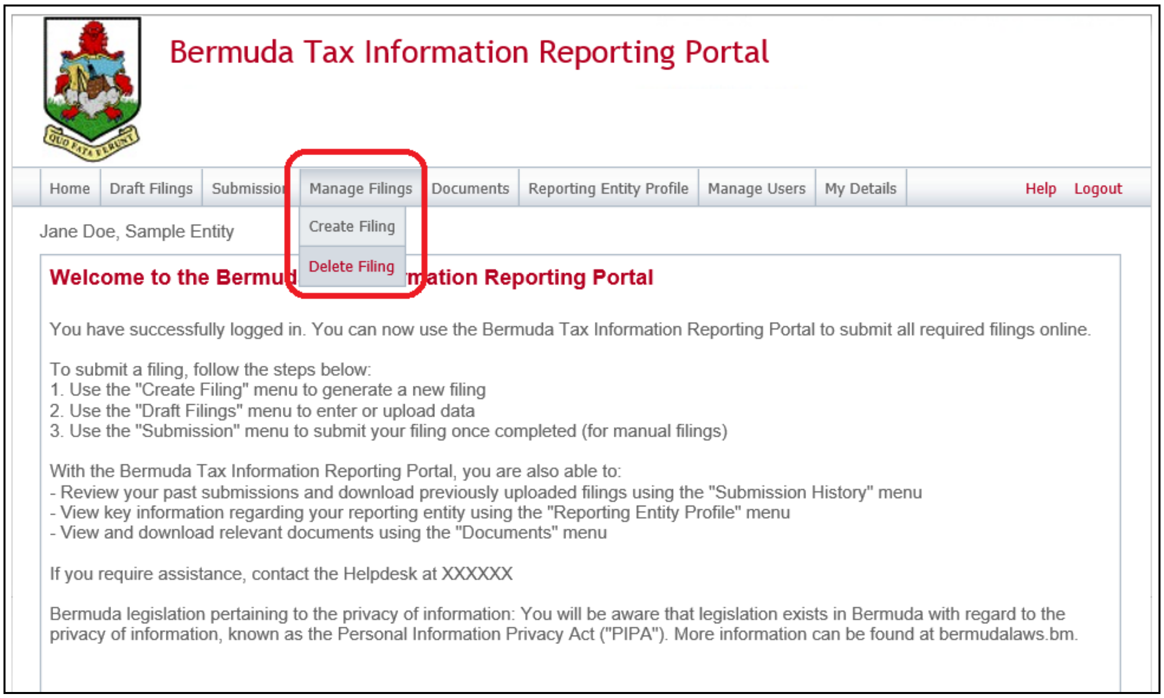
4. You will be presented with the View Filing page for the selected filing. Select the **View Upload History** icon to download XML files for XML Upload filings only.



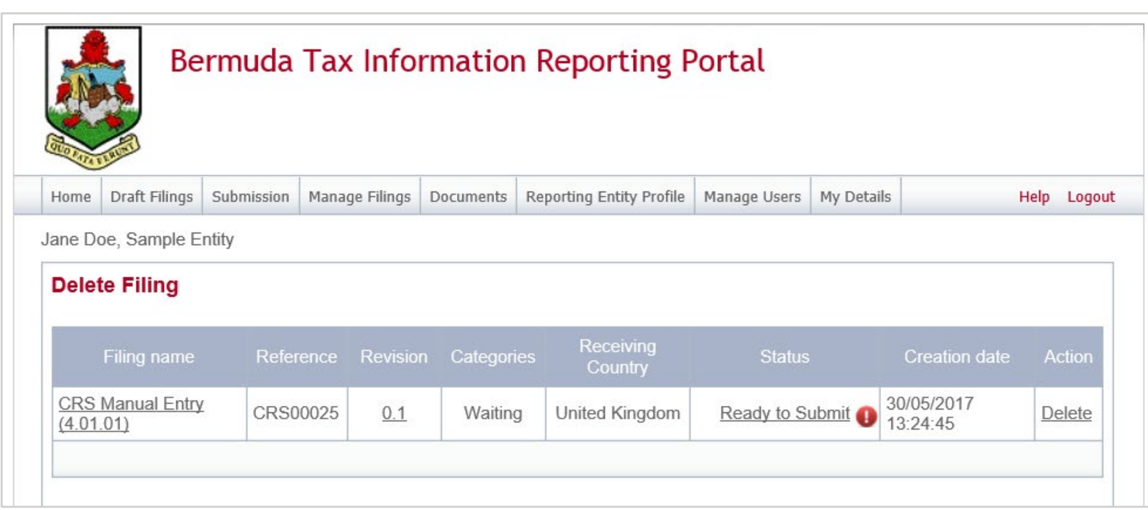
11 Deleting draft filings

You can delete draft filings that have not been submitted, by following the below steps.

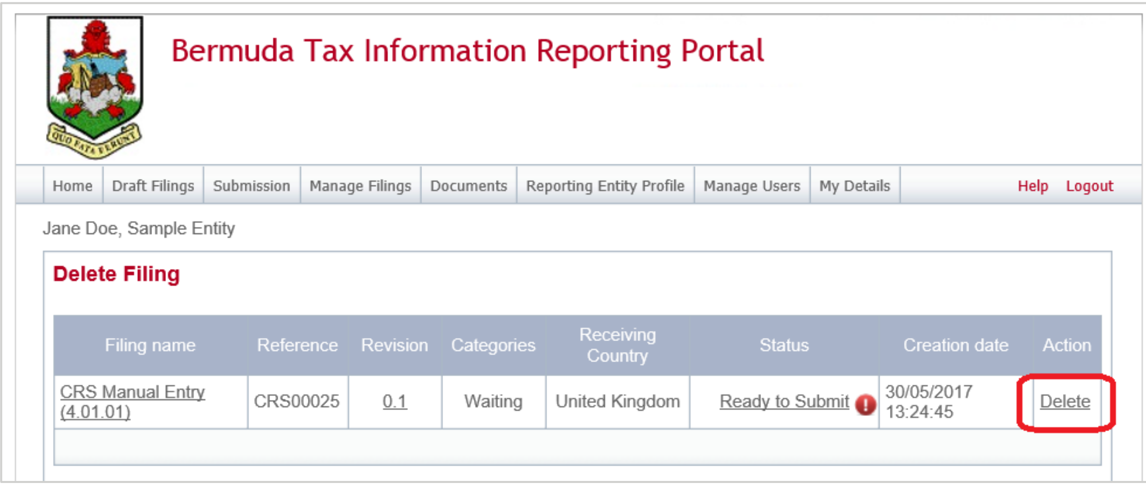
1. Navigate to the **Delete Filing** screen using the menus at the top of the screen. Select **Manage Filings** > **Delete Filings**, as shown in the image below.



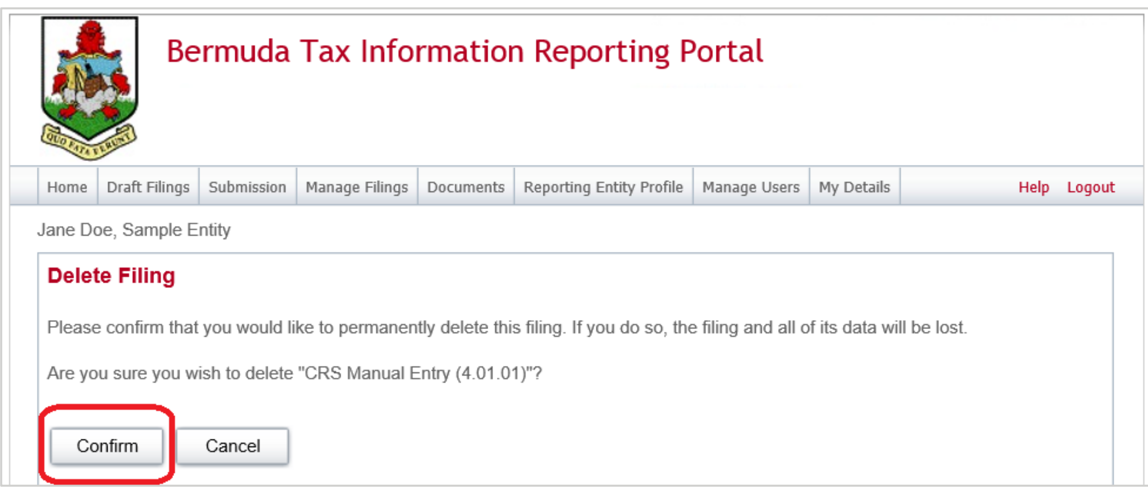
2. You will be presented with the **Delete Filing** page, as shown in the image below.



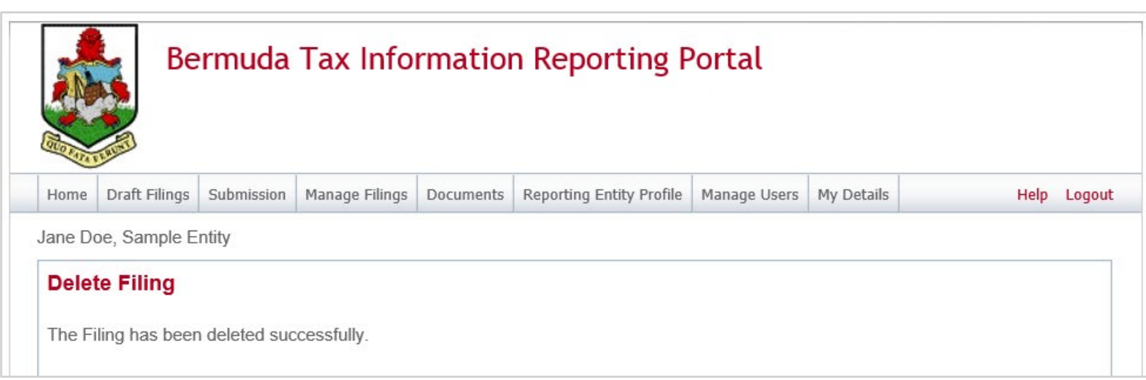
3. Select the “Delete” button from the **Action name** column of the Delete Filings table to delete that filing.



4. You will be brought to a delete filing confirmation page, as shown below. By selecting the confirm button, the filing and all of its data will be lost. Select the **Confirm** button to permanently delete this filing.



5. You will receive a confirmation message confirming the deletion.



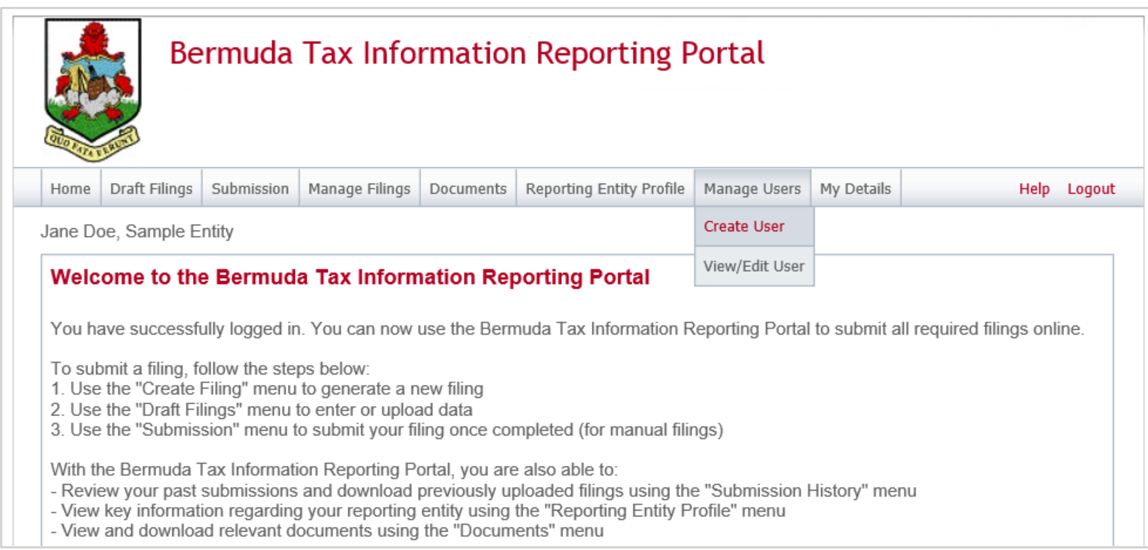
12 Managing Secondary Users

If you are the designated Primary User for your Reporting Entity, you can create, update, and deactivate Secondary Users for your financial institution.

Important Note: Primary Users are expected to create 1-2 Secondary Users after they enroll, in order to support the Primary User, fill in should the Primary User be away or unavailable, or submit a Primary User Change Notice (once available) should the existing Primary User leave the organization or is otherwise unable to continue as Primary User.

12.1 Creating Secondary Users

1. Navigate to **Manage Users** > **Create User** using the menus at the top of the screen. This menu will only be available if you are the Primary User for your Reporting Entity.



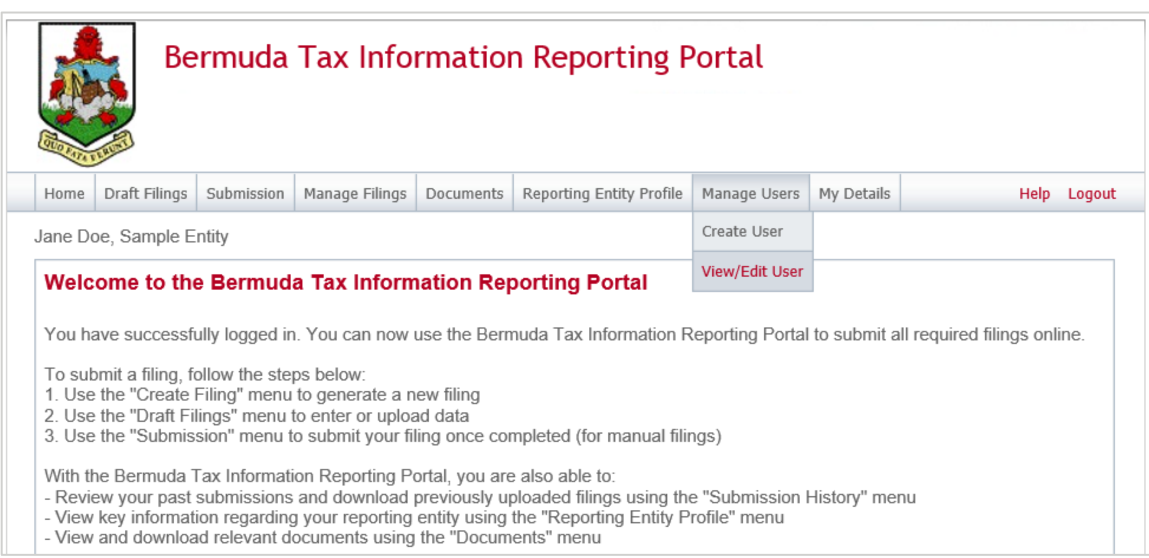
2. You will be presented with the **Create User** page. Enter the details of the new user and select the **RE - Secondary User** role. Select **Create** to complete the user creation and assignment of the user role.
    - **Important note:** Secondary Users are granted all of the same permissions as the Primary User <u>with the exception of the ability to create and manage other users</u> for your Reporting Entity. That permission is granted only to the Primary User.

3. Upon creation, the new user will receive a system-generated email which includes their user name and temporary password. They will be asked to select a new password upon their first login to the system (see *Section 3 Logging in and updating your user details*).

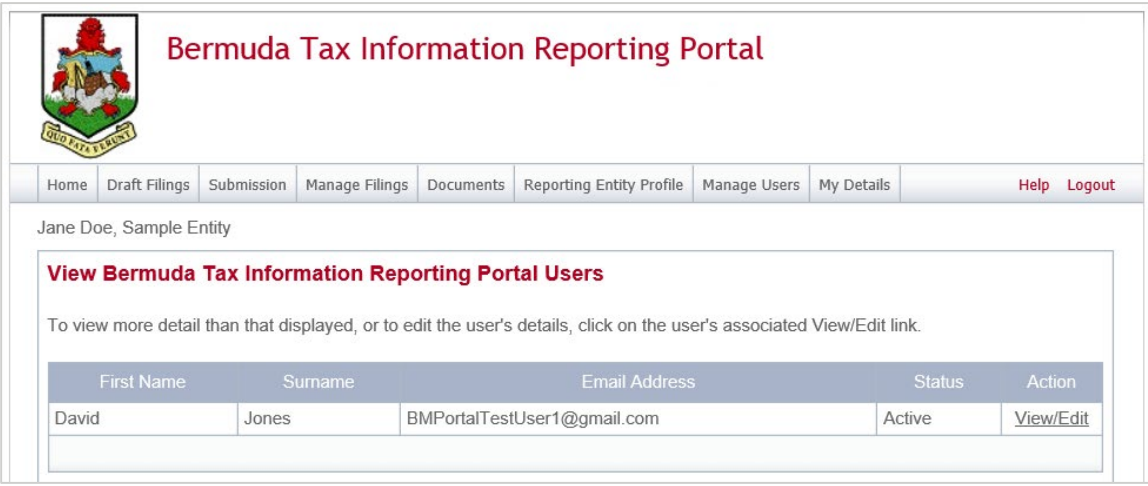
12.2 Updating or deactivating Secondary Users

As the Primary User for your Reporting Entity, you can edit the details of other users for your entity, or deactivate them to remove their access to your Reporting Entity's data in the system.

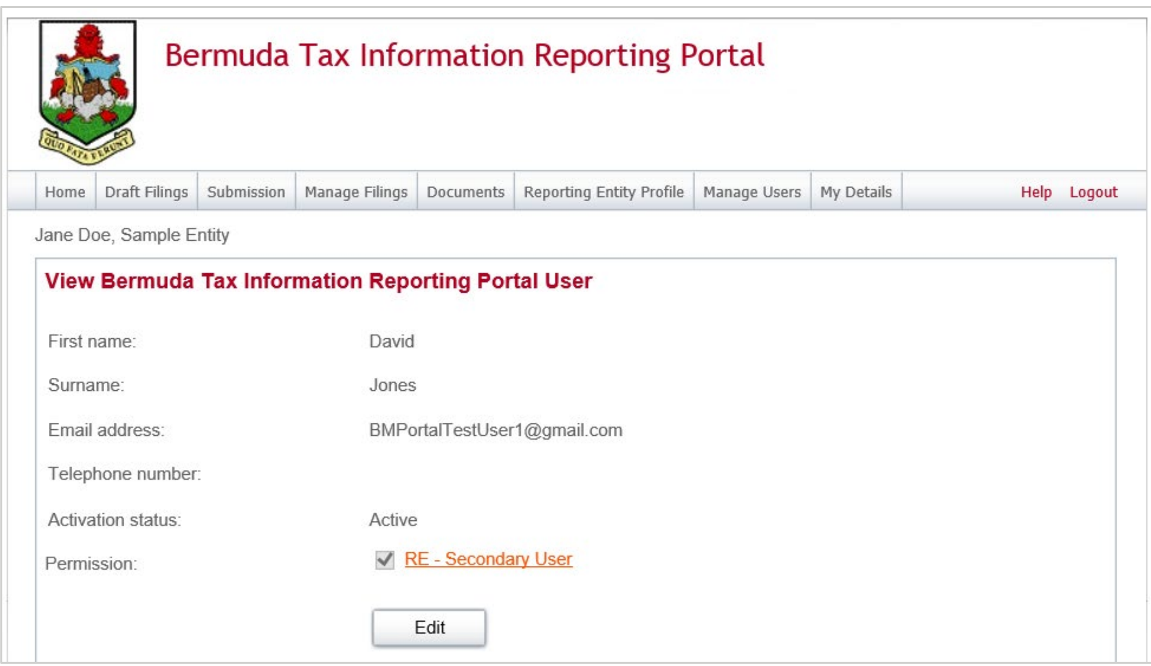
1. Navigate to **Manage Users** > **View/Edit User** using the menus at the top of the screen.



2. You will be presented with the **View Bermuda Tax Information Reporting Portal Users** page, displaying the list of Secondary Users for your financial institution. Select the **View/edit** link for the user whose details or status you would like to update.



3. You will be presented with a view-only page that includes the user's current details, status, and permissions.



4. Select the Edit button to edit the user's name, email address, telephone number, permissions, or set their **Status** to Inactive. Select Save to apply your changes.
   - **Important note:** Changing a user's **Email address** will change the email address that the user uses to log in to the system, and the email address to which system-generated emails are sent for that user.
   - **Important note:** Setting a user's **Status** to Inactive will prevent that user from being able to view or edit your financial institution's data in the system.


Bermuda Tax Information Reporting Portal
Home
Draft Filings
Submission
Manage Filings
Documents
Reporting Entity Profile
Manage Users
My Details
Help
Logout
Jane Doe, Sample Entity
Edit Bermuda Tax Information Reporting Portal User
This functionality allows you to edit the user details of the selected Bermuda Tax Information Reporting Portal user.
First name:
David
Surname:
Jones
Email address:
BMPortalTestUser1@gmail.com
Telephone number:
Int'l
Area code
Number
Activation status:
Active
Inactive
Permission:
RE - Secondary User
Cancel
Save

13 Updating a Primary User

The portal includes functionality to allow an existing Primary or Secondary User to submit a Primary User Change Notice via the portal. Details on this process are included in the sections below.

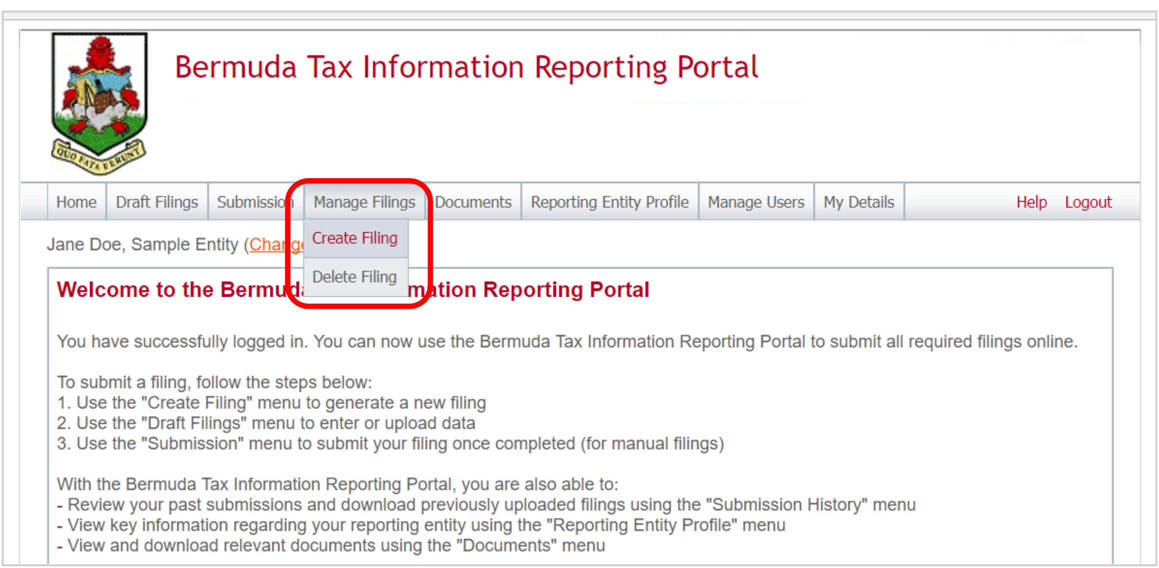
Important Note: It is advisable to ensure you always have at least one active Secondary User assigned to your entity in the system. If neither the existing Primary User nor a Secondary User is able to submit the Primary User Change Notice, this change cannot be processed via the portal. A representative of the entity will need to contact the Ministry of Finance, Treaty Unit at bermudataxinformationreporting@gov.bm. Your request should include the following information:

- Existing Primary User First Name
- Existing Primary User Last Name
- Existing Primary User Email Address
- Existing Primary User Position
- New Primary User First Name
- New Primary User Last Name
- New Primary User Email Address
- New Primary User Position
- New Primary User Telephone Number
- New Primary User Passport Scan
- Letter signed by a director or officer, specifying them as the new Primary User and authorizing the change

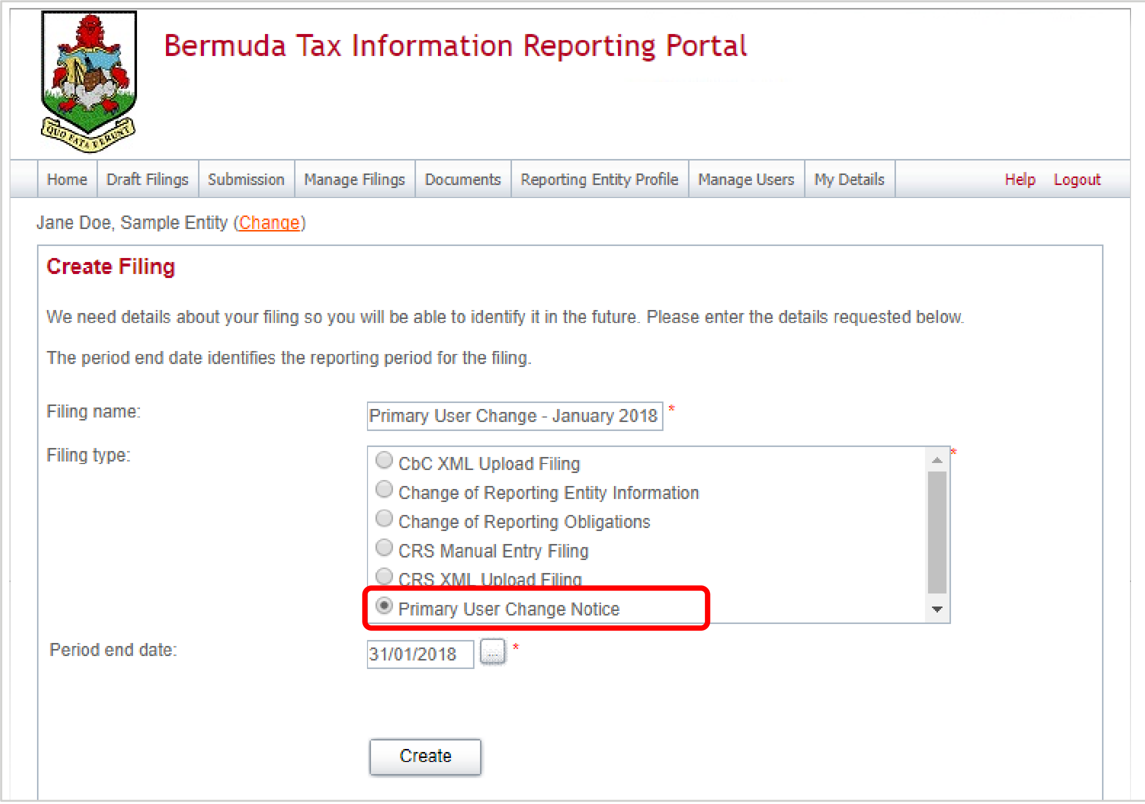
13.1 Creating a Primary User Change Notice

In order to submit a request to change the Primary user for your entity, you must first create a **Primary Us** filing.

1. Navigate to the **Create Filing** screen using the menus at the top of the screen. Select **Manage Filings > Create Filings**, as shown in the image below.



2. You will be presented with the **Create Filing** page, as shown in the image below.



3. Enter a **Filing name** that is meaningful to you. It is best practice to include the name of the new Primary User being requested so that filings can be easily differentiated.

4. Select "Primary User Change Notice" as the **Filing type**.

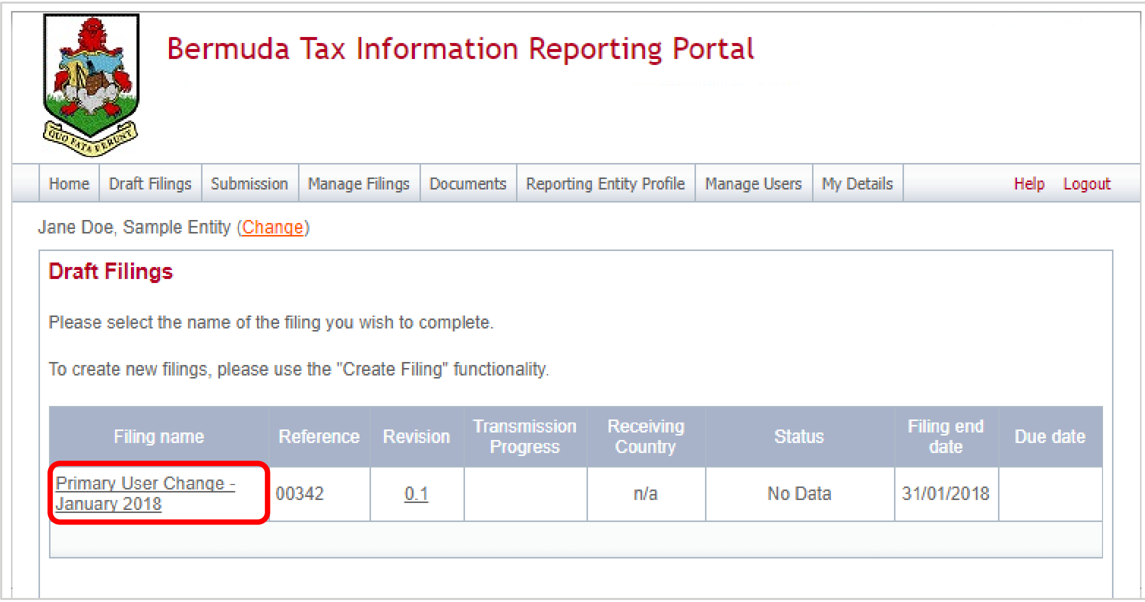
5. Select the **Period end date** for the filing. For the Change of Reporting Entity Information form, this should be the <u>current date or the date in which the change was effective</u>.

6. Select the **Create** button to complete the creation of your form and make it available to submit.

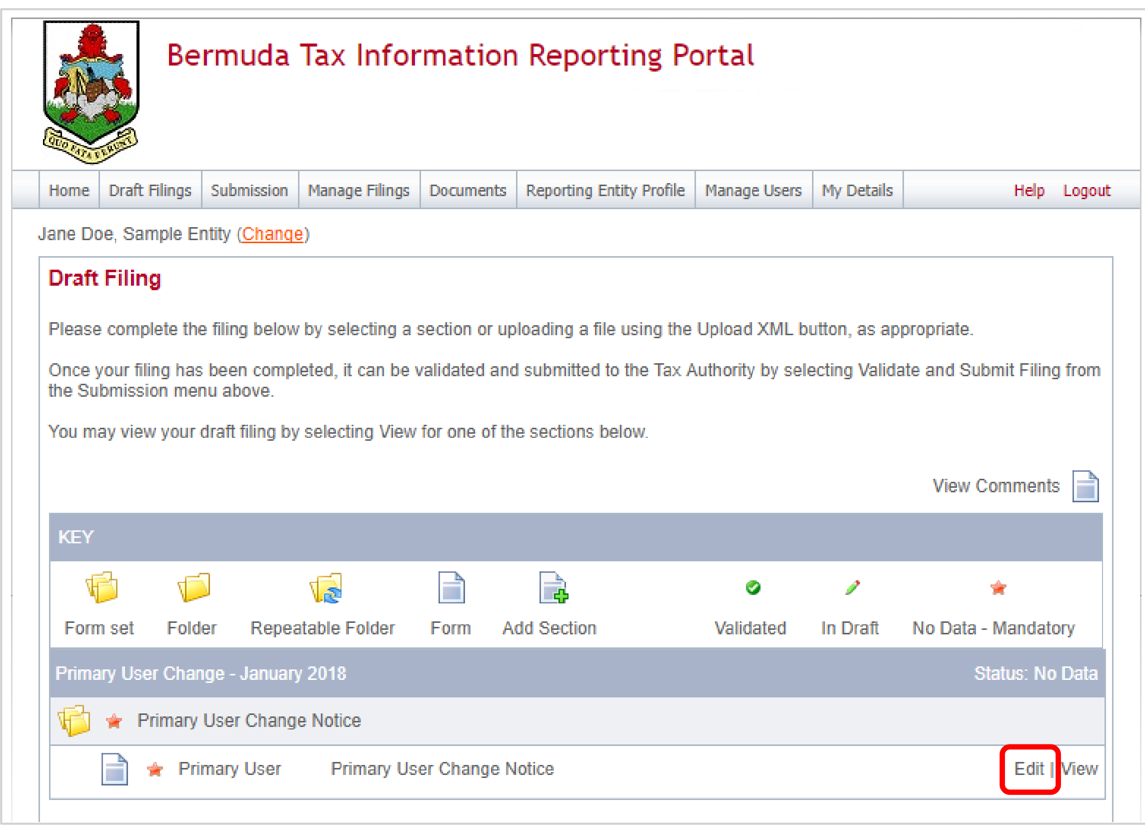
13.2 Completing and Submitting a Primary User Change Notice

1. Navigate to the **Draft Filings** screen using the menu at the top of the screen to view filings and forms that you have created but not yet submitted.

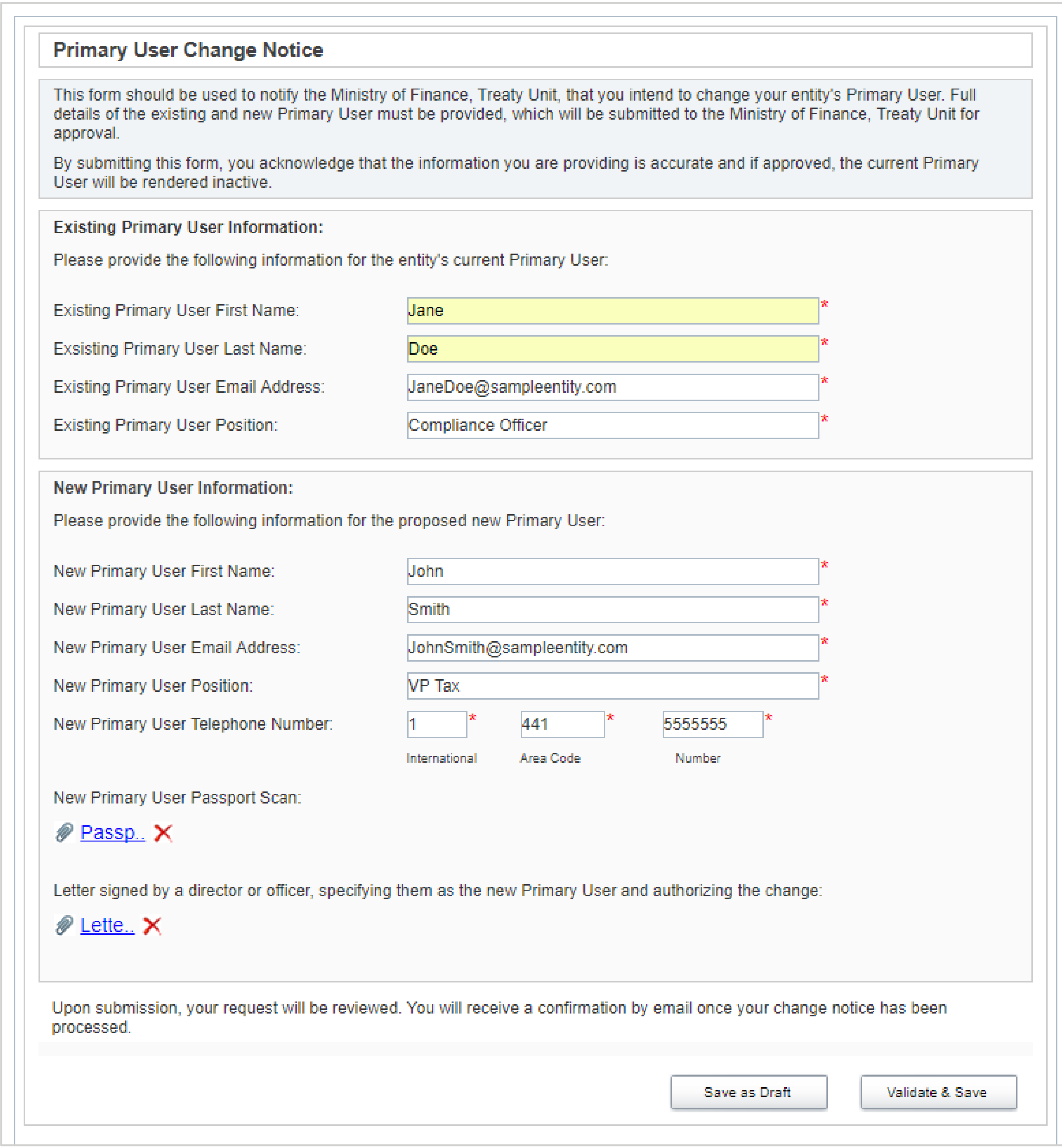
2. Select the name of the change notice you created from the **Filing name** column of the Draft Filings table to open that filing. You will be presented with the **Draft Filing** screen for the Primary User Change Notice.



3. Select the **Edit** link beside the Primary User Change Notice form to display the form.



4. Complete all mandatory fields and uploads on the form, and click “Validate & Save”


Primary User Change Notice

This form should be used to notify the Ministry of Finance, Treaty Unit, that you intend to change your entity's Primary User. Full details of the existing and new Primary User must be provided, which will be submitted to the Ministry of Finance, Treaty Unit for approval.

By submitting this form, you acknowledge that the information you are providing is accurate and if approved, the current Primary User will be rendered inactive.

Existing Primary User Information:

Please provide the following information for the entity's current Primary User:

Existing Primary User First Name: Jane *
Exsisting Primary User Last Name: Doe *
Existing Primary User Email Address: JaneDoe@sampleentity.com *
Existing Primary User Position: Compliance Officer *

New Primary User Information:

Please provide the following information for the proposed new Primary User:

New Primary User First Name: John *
New Primary User Last Name: Smith *
New Primary User Email Address: JohnSmith@sampleentity.com *
New Primary User Position: VP Tax *
New Primary User Telephone Number: 1 * 441 * 5555555 *
International Area Code Number

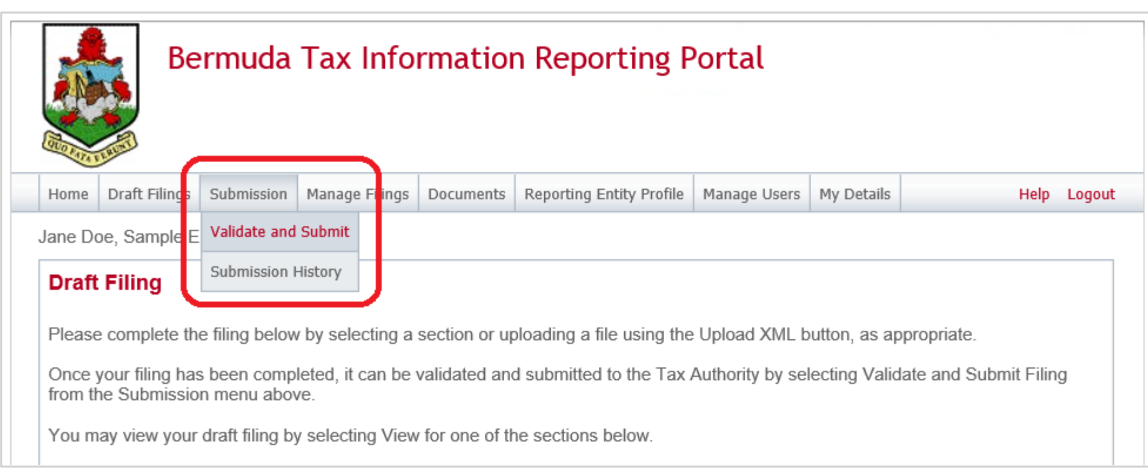
New Primary User Passport Scan:
Passp..

Letter signed by a director or officer, specifying them as the new Primary User and authorizing the change:
Lette..

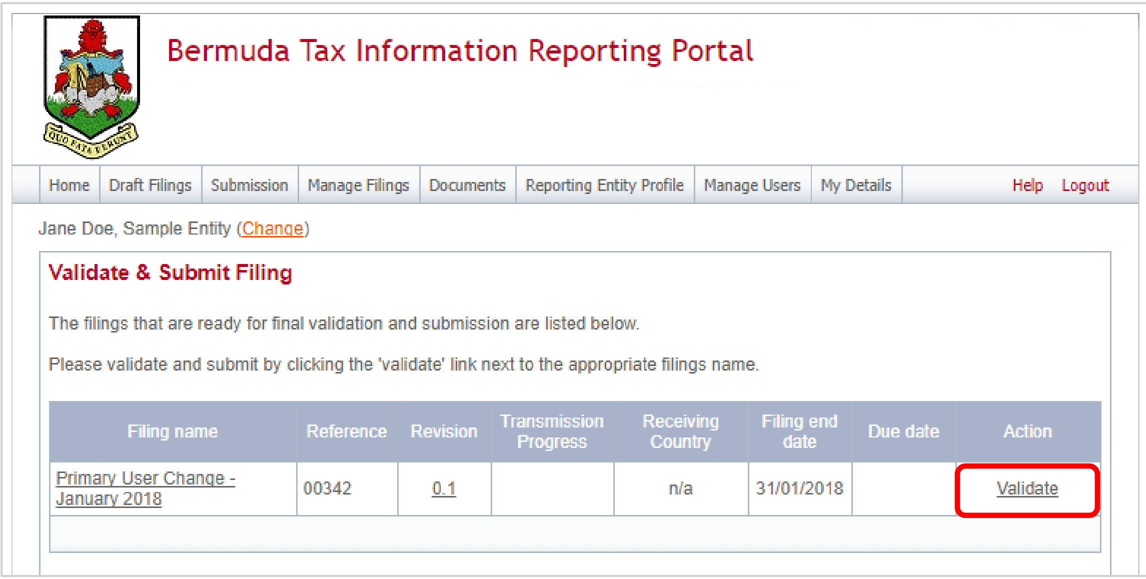
Upon submission, your request will be reviewed. You will receive a confirmation by email once your change notice has been processed.

Save as Draft Validate & Save

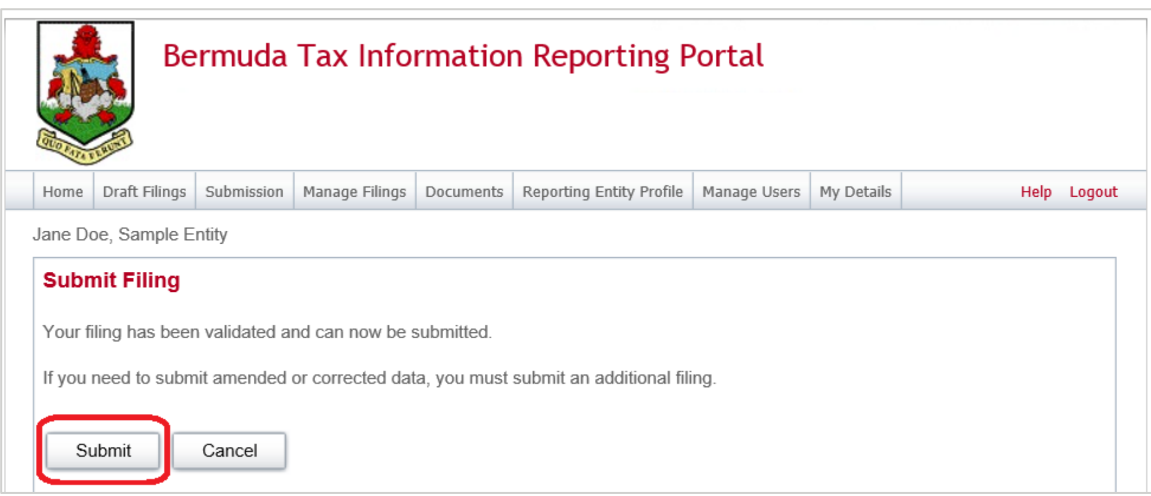
5. Navigate to **Submission > Validate and Submit** using the menus at the top of the screen.



6. You will be presented with the **Validate & Submit Filing** page. Select the **Validate** link in the Action column for the Primary User Change Notice you would like to submit.



7. You will be presented with the **Submit Filing** page. Select **Submit** to confirm submission. Your changes will be reflected on the **Reporting Entity Profile** tab.



8. Once the Ministry reviews your request, an email will be sent to confirm whether the change was approved or declined.

14 Deactivating a Reporting Entity *[NEW]*

If a Reporting Entity no longer has reporting obligations and needs to be deactivated from the portal, the Primary User must send an email to bermudataxinformationreporting@gov.bm with the required confirmations and supporting documentation. This process is further outlined below.

Important Note: Prior to requesting a deactivation, every Reporting Entity must ensure they have fulfilled all required obligations as described in the applicable Regulations. This includes submitting filing(s) for all reporting years in which the entity has reporting obligations, and addressing any error notifications received from partner jurisdictions.

The Primary User should include the following information in the email sent to bermudataxinformationreporting@gov.bm:

i. Reporting Entity name
ii. Entity reference
iii. Reason for deactivation:
    - Dissolution of entity
    - Termination of trust
    - Transfer by continuation
    - Other (including explanation)
iv. Confirmation that all reporting obligations have been fulfilled
v. Attachment of supporting documentation:
    - Certificate of dissolution (or similar)
    - Deed of termination of trust (or similar)
    - Certification of transfer by continuation (or similar)
    - Other documentation or a letter explaining the circumstances

Once the request is received and the contents verified by the Treaty Unit, the Reporting Entity will be deactivated and the Reporting Entity or its representative will receive a notification of fulfilment of the request. Thereafter, the associated users will no longer be able to access the entity's account or past submissions.