



SAINT VINCENT AND THE GRENADINES

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GOVERNMENT NOTICES

No. 257

LEGISLATION

The following Document is published in today's issue of the Gazette and can be purchased at the Government Printing Office, Campden Park Industrial Estate:-

S. R. & O. No. 14 of 2018:- *D r u g* (Prevention of Misuse) (Cannabis Scientific Testing) Order, 2018.

13th November, 2018.

No. 258

HOUSE OF ASSEMBLY SAINT VINCENT AND THE GRENADINES

It is notified for general information that there will be a meeting of the House of Assembly on Thursday 20th November, 2018 at 10:00 a.m.

Please be guided accordingly.

NICOLE HERBERT (Ms.)
Clerk of the House of Assembly.

13th November, 2018.

No. 259

APPOINTMENTS

Ms. Daline Morgan, as a School Attendance Officer, Curriculum Development Unit, Ministry

of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 16323

Ms. Adrian Samuel, as a Zonal Co-ordinator, Adult and Continuing Education, Ministry of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 16338

13th November, 2018.

No. 260

APPOINTMENTS ON PROMOTION

Ms. Martha Sebastien, as a Senior Graduate Teacher, St. Clair Dacon Secondary School, Ministry of Education, National Reconciliation and Information, with effect from September 3rd, 2018.

PF 12728

Mr. Daveo London, as a Computer Operator, Ministry of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 16126

Ms. Anil Sutherland, as an Education ICT Co-ordinator, Ministry of Education, National

Reconciliation and Information, with effect from September 27th, 2018.

PF 12995

Mr. Kenroy Questelles, as Director, National Qualification Department, Ministry of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 7899

Ms. Yinca Lewis, as an IT Administrator, Ministry of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 14672

Mrs. Athalie Soleyn, as Deputy Headmistress, Girls' High School, Ministry of Education, National Reconciliation and Information, with effect from September 3rd, 2018.

PF 13438

Mrs. Michelle Beache, as Headmistress, Girls' High School, Ministry of Education, National Reconciliation and Information, with effect from September 3rd, 2018.

PF 10443

Mrs. Eslyn Thomas, as a Senior Education Officer, School Assessment and Quality Assurance, Ministry of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 13744

Mrs. June Russell, as a Senior Education Officer, School Inspection and Supervision, Ministry of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 9454

Mrs. Nicole Franklyn, as an Education Officer II, Curriculum Development Unit, Ministry of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 10601

Mr. Darron Andrews, as an Education Officer II, Curriculum Development Unit, Ministry

of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 15918

Ms. Resa Noel, as an Education Officer III, Curriculum Development Unit, Ministry of Education, National Reconciliation and Information, with effect from September 27th, 2018.

PF 14106

Mr. David Penniston, as Principal, Campden Park Technical Institute, Ministry of Education, National Reconciliation and Information, with effect from September 3rd, 2018.

PF 8762

Ms. Shebby-ann Dennie, as a Trade Information Officer, Foreign Trade and Consumer Affairs, Ministry of Foreign Affairs, Foreign Trade and Consumer Affairs, with effect from October 8th, 2018.

PF 13189

Ms. Akeila Samuel, as a Counselor, Permanent Mission to Washington, Ministry of Foreign Affairs, Foreign Trade and Consumer Affairs, with effect from October 8th, 2018.

PF 12664

13th November, 2018.

No. 261

NOTICE

SCHOLARSHIPS - COMMONWEALTH
UK 2019

Applications are invited from suitably qualified persons under the Commonwealth Scholarship and Fellowship Programme in the United Kingdom for the 2018 academic year.

Awards are being offered for the following categories:

- Doctoral Degrees
- Master's courses (one year)

The scholarships are being offered under six (6) themes:

1. Science and Technology for Development;
2. Strengthening health systems and capacity;
3. Promoting global prosperity;
4. Strengthening global peace, security and governance;
5. Strengthening resilience and response to crisis;
6. Access, inclusion and opportunity.

Eligibility/Requirements:

To be eligible, Candidates must:

- hold or expect to hold a first degree of at least upper second class honours or a second class degree and a relevant post graduate qualification;
- be able to take up the award by September/October 2019;
- have graduated within the last 10 years;
- PhD candidates should submit supporting statement from the U.K. University of first choice. Failure to do so will result in The

Commonwealth Scholarship Commission (CSC) placing the student at a University of their choice;

- Candidates should select one (1) but no more than three (3) universities of choice. A list of universities can be viewed at the link below:

<http://cscuk.dfid.gov.uk/apply/uk-universities/part-funding/>

Successful candidates will be required to sign a bond with two (2) sureties, to return to serve within the state of Saint Vincent and the Grenadines upon completion of studies;

Further details on scholarship can be obtained from the Service Commissions Department and at the link below:

<http://cscuk.dfid.gov.uk/apply/applicants/>

How to Apply:

Application forms available at the Service Commissions Department (and online at <http://psc.gov.vc/psc/images/stories/docs/application%20for%20training.pdf>) must be completed and submitted with supporting documents to the Chief Personnel Officer no later than **November 30th, 2018**.

13th November, 2018.

No. 262

**SAINT VINCENT AND
THE GRENADINES**

**Her Excellency
MRS. SUSAN DOUGAN
GOVERNOR-GENERAL'S DEPUTY**
of St. Vincent and the Grenadines

GOVERNOR-GENERAL'S DEPUTY

TO: HONOURABLE MONTGOMERY DANIEL

WHEREAS by Instrument dated the 14th day of December, 2015, **HON. RALPH GONSALVES** was charged with the due administration of departments and subjects particularly enumerated herein according to the law and usages of the Constitution and subject to any variations which might thereafter be made to the said directions until the said directions as the same might be varied from time to time.

AND WHEREAS the said **RALPH GONSALVES** shall not be administering the departments or subjects with the administration of which he has been charged as aforesaid:

NOW THEREFORE by virtue of the power of authority vested in me by the Saint Vincent Constitution Order 1979, and acting in accordance with the advice of the Honourable Prime Minister, I hereby charge you Honourable Montgomery Daniel, Minister of Housing, Informal Human Settlement, Physical Planning and Land and Surveys Department with the due administration of the departments or subjects particularly enumerated hereunder according to the law and usages of the Constitution from November 3rd, 2018 and until the resumption of duties by the **HON. RALPH GONSALVES**, Prime Minister, Minister of The Public Service, National Security, Legal Affairs and Grenadines Affairs.

DEPARTMENT AND SUBJECTS
PRIME MINISTER, MINISTER OF THE PUBLIC SERVICE, NATIONAL
SECURITY, LEGAL AFFAIRS AND GRENADINES AFFAIRS

- | | |
|--|---|
| • Co-ordination of Government Business | • Airport Development |
| • Cabinet Secretariat | • Seaports Development |
| • Leadership of the House of Assembly | • Airport Administration |
| • Law Courts | • Seaports Administration |
| • Registry | • Merchant Shipping |
| • Magistracy | • Maritime Administration |
| • Alien's Landholding Licences | • Meteorological Services |
| • Citizenship | • Police and National Security |
| • Residence and Work Permits | • Civil Aviation |
| • Immigration | • Prisons |
| • Disaster Preparedness | • Energy |
| • Grenadines Affairs | • Electoral Matters |
| • Legal Affairs | • Vincentian Diaspora, including Regional |
| • Public Service, including Public Sector Reform | Integration and Diaspora Unit |

Given under my hand and the Public Seal of Saint Vincent and the Grenadines at Government House this 2nd day of November, 2018.

13th November, 2018.

No. 263

**SAINT VINCENT AND
THE GRENADINES**

**Her Excellency
MRS. SUSAN DOUGAN
GOVERNOR-GENERAL'S DEPUTY**
of St. Vincent and the Grenadines

GOVERNOR-GENERAL'S DEPUTY

TO: SIR LOUIS STRAKER

WHEREAS by Instrument dated the 14th day of December, 2015, **HON. RALPH GONSALVES** was charged with the due administration of departments and subjects particularly enumerated herein according to the law and usages of the Constitution and subject to any variations which might thereafter be made to the said directions until the said directions as the same might be varied from time to time.

AND WHEREAS the said **RALPH GONSALVES** shall not be administering the departments or subjects with the administration of which he has been charged as aforesaid:

NOW THEREFORE by virtue of the power of authority vested in me by the Saint Vincent Constitution Order 1979, and acting in accordance with the advice of the Honourable Prime Minister, I hereby charge you Sir Louis Straker, Deputy Prime Minister and Minister of Foreign Affairs, Trade, Commerce and Regional Integration with the due administration of the departments or subjects particularly enumerated hereunder according to the law and usages of the Constitution from November 7th, 2018 and until the resumption of duties by the **HON. RALPH GONSALVES**, Prime Minister, Minister of The Public Service, National Security, Legal Affairs and Grenadines Affairs.

DEPARTMENT AND SUBJECTS
PRIME MINISTER, MINISTER OF THE PUBLIC SERVICE, NATIONAL
SECURITY, LEGAL AFFAIRS AND GRENADINES AFFAIRS

- | | |
|--|---|
| • Co-ordination of Government Business | • Airport Development |
| • Cabinet Secretariat | • Seaports Development |
| • Leadership of the House of Assembly | • Airport Administration |
| • Law Courts | • Seaports Administration |
| • Registry | • Merchant Shipping |
| • Magistracy | • Maritime Administration |
| • Alien's Landholding Licences | • Meteorological Services |
| • Citizenship | • Police and National Security |
| • Residence and Work Permits | • Civil Aviation |
| • Immigration | • Prisons |
| • Disaster Preparedness | • Energy |
| • Grenadines Affairs | • Electoral Matters |
| • Legal Affairs | • Vincentian Diaspora, including Regional Integration and Diaspora Unit |
| • Public Service, including Public Sector Reform | |

Given under my hand and the Public Seal of Saint Vincent and the Grenadines at Government House this 6th day of November, 2018.

13th November, 2018.

No. 264

SAINT VINCENT AND THE GRENADINES

GUIDANCE

**ISSUED UNDER REGULATION 12 OF THE
AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION
(COMMON REPORTING STANDARD) REGULATIONS 2016**

This Guidance is issued under Regulation 12 of the Automatic Exchange of Financial Account Information (CRS) Regulations 2016 by the Minister of Finance.

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ABBREVIATIONS

AEOI	Automatic Exchange of Financial Information in Tax Matters
CRS	Common Reporting Standard or the Standard for Automatic Exchange of Financial Account Information
FATCA	Foreign Account Tax Compliance Act
EU	European Union
IGA	Inter-Governmental Agreement
IRD	Inland Revenue Department
MAAC	Multilateral Convention on Mutual Administrative Assistance in Tax Matters
MCCA	Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information
OECD	Organization for Economic Cooperation and Development
US	United States

COMMENCEMENT

This Guidance comes into force on the 1st day of November, 2018.

1. PURPOSE OF THIS GUIDANCE

- 1.1 This Guidance is limited to providing guidance on aspects of the CRS that are particular to Saint Vincent and the Grenadines. This Guidance is not intended to replicate the information in the CRS.

2. OVERVIEW

- 2.1 The OECD in collaboration with G20 countries and the European Union and other stakeholders developed the “*Standard for Automatic Exchange of Financial Account Information*” or “*the CRS or the Standard*” in 2014. This is an automatic exchange of information model which builds on the US FATCA IGA to maximize efficiency and minimize costs. The Standard sets out the general reporting and due diligence requirements for the automatic exchange of information. The objective of this initiative is the creation of an environment in which all significant financial centers meet the high standards of transparency and effective exchange of information on both civil and criminal tax matters.
- 2.2 The CRS consists of the following core elements that are relevant for Financial Institutions:
- The CRS that contains the due diligence and reporting rules for Financial Institutions;
 - The Model Competent Authority Agreement that links the CRS to the legal basis for exchange, specifying the financial information to be exchanged;
 - The Commentaries on the CRS and the Model Competent Authority Agreement; and
 - Guidance on technical solutions, including an XML schema to be used for exchanging the information and standards in relation to data safeguards and confidentiality, transmission and encryption
- 2.3 The CRS and a Model Competent Authority Agreement and commentaries on both, are included in the publication “Standard for Automatic Exchange of Financial Account Information in Tax Matters”.

<http://www.oecd.org/ctp/exchange-of-tax-information/standard-for-automatic-exchange-of-financial-information-in-tax-matters.htm>

- 2.4 Two other helpful publications in understanding the CRS are the Standard for Automatic Exchange of Financial Information in Tax Matters Implementation Handbook and the CRS related Frequently Asked Questions.
- <http://www.oecd.org/ctp/exchange-of-tax-information/implementation-handbook-standard-for-automatic-exchange-of-financial-account-information-in-tax-matters.htm>
 - <https://www.oecd.org/tax/exchange-of-tax-information/CRS-related-FAQs.pdf>
- 2.5 The OECD has developed a comprehensive Automatic Exchange Portal that is the principal source for CRS materials and resources: The following resources have been issued by the OECD as aids to applying the CRS:
- **CRS Implementation Handbook**- <https://www.oecd.org/tax/exchange-of-tax-information/implementation-handbook-standard-for-automatic-exchange-of-financial-information-in-tax-matters.pdf>
 - **CRS -related FAQs** - <https://www.oecd.org/tax/exchange-of-tax-information/CRS-related-FAQs.pdf>

3. LEGAL BASIS/LEGISLATION

- 3.1 Saint Vincent and the Grenadines has committed to implementing the CRS by 2018. The first automatic exchange of information should take place by September 30th 2018. In order for this to occur, the relevant Financial Institutions will have to undertake due diligence procedures to collect the necessary information from account holders as of January 1st, 2017.
- 3.2 To meet its commitment to first exchanges under the CRS in 2018, Saint Vincent and the Grenadines signed the:
- Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information on October 29th, 2015; and
 - Multilateral Convention on Mutual Administrative Assistance in Tax Matters on August 25th, 2016 and ratified same on August 30th, 2016. The Convention came into force in Saint Vincent and the Grenadines on December 1st 2016.

- 3.3 The Multilateral Convention on Mutual Administrative Assistance in Tax Matters and the CRS have been domesticated in Saint Vincent and the Grenadines by the enactment of the *Automatic Exchange of Financial Account Information (CRS) Act No. 31 of 2016* and the *Automatic Exchange of Financial Account Information (CRS) Regulations No. 30 of 2016*.

4. KEY PROVISIONS OF THE DOMESTIC LAW:

4.1 *Automatic Exchange of Financial Account Information (CRS) Act 2016*

- **Section 8** requires financial institutions to collect and report specific information in respect of certain financial accounts.
- **Section 10** provides penalties of \$50,000.00 and \$10,000.00 for the failure of a reporting financial institution to file an information return when required to do so or fail to file the information return in the manner in which it is required to be filed. There is also a penalty of \$50,000.00 for failure to comply with a lawful requirement of the competent authority.
- **The Schedule** sets out the text of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters.

4.2 *Automatic Exchange of Financial Account Information (CRS) Regulations 2016*

- **Regulation 5** requires financial institutions to establish, maintain and document the required procedures described in the Regulations which are designed to identify reportable accounts maintained by the institution. A Reportable Financial Institution is also required to identify reportable accounts maintained by the institution by applying due diligence procedures set out in section II-IV of the CRS.
- **Regulation 7** provides for the filing of an information return by financial institutions on or before May 31st of each year following the calendar year to which the return relates
- **Regulation 9** requires financial institutions to maintain records obtained or created for the purposes of complying with the Regulations, for at least six (6) years.
- **Regulation 11** provides that reporting financial institutions may use service providers to undertake the due diligence requirements and the reporting obligations but states that those obligations continue to be the obligations of reporting financial institutions.

5. COMPETENT AUTHORITY

- 5.1 The Competent Authority of Saint Vincent and the Grenadines is the Comptroller of the IRD.
- 5.2 Financial institutions will be required to file an “Information Return” to the IRD via a CRS Portal. The Competent Authority will then exchange the information with partner jurisdictions that have satisfied the requisite confidentiality and data safeguards and have appropriate legal instruments and legislative frameworks in place.
- 5.3 Reporting financial institutions must file information which consists of details of the financial assets which they hold on behalf of non-resident tax payers (excluding US persons or entities) and the income derived therefrom.
- 5.4 The IRD will issue relevant instructions in relation to the availability and access to the CRS portal.

6. REPORTING

- 6.1 Financial institutions are required to file their first Information Return on or before May 31st, annually. Regulation 7 (3) of the *Automatic Exchange of Financial Account Information (CRS) Regulations* requires that the information return must pertain to financial information from the previous calendar year.
- 6.2 The financial information to be reported with respect to Reportable Accounts includes interest, dividends, account balance or value, income from certain insurance products, sales proceeds

from financial assets and other income generated with respect to the assets held in the account or payments made with respect to the account.

- 6.3 Any individual or entity resident under the tax laws of Saint Vincent and the Grenadines is subject to reporting. If an individual or entity maintains tax residency with more than one jurisdiction, their financial information will be subject to reporting from all respective jurisdictions. Some individuals or entities may therefore be subject to multiple reporting.
- 6.4 Branch offices of Saint Vincent and the Grenadines financial institutions located outside of Saint Vincent and the Grenadines or branches located in Saint Vincent and the Grenadines of financial institutions which are resident outside of Saint Vincent and the Grenadines, are not required to report to the competent authority.

7. DUE DILIGENCE PROCEDURES FOR REPORTABLE ACCOUNTS

- 7.1 The following accounts are to be treated as Reportable Accounts and must be identified and subject to due diligence procedures under the CRS:
- All pre-existing individual accounts regardless of the account balance;
 - New individual accounts i.e. individual accounts in existence as at 1st January 2017;
 - Pre-existing Entity Accounts which have a balance exceeding the \$250,000.00 threshold.
- 7.2 Pre-existing Accounts to be subject to due diligence procedures are those in existence as at 31st December, 2016.

8. TIMING FOR DUE DILIGENCE

- 8.1 The following are the effective dates for the conduct of due diligence procedures:
- The review of Pre-existing High Value Individual Accounts in existence as at 31st December 2016 must be completed by 31st December, 2017;
 - The review of Pre-existing Lower Value Individual Accounts in existence as at 31st December 2016 must be completed by 31st December, 2018;
 - The review of Pre-existing High Value Individual Accounts in existence as at 31st December 2016 must be completed by 31st December, 2017;
 - New Accounts requiring self-certification by the customer are those opened on or after 1st January, 2017.

9. REPORTING DEADLINES

- 9.1 The following are the effective dates for reporting under the CRS:
- Financial institutions must complete their reporting to the Competent Authority by 31st May, 2018 for the 2017 reporting year; and
 - First exchanges of information by the Competent Authority to partner jurisdictions will occur on or before 30th September, 2018.

10. CURRENCY TRANSLATION RULE

- 10.1 In determining the balance or value of an account denominated in Eastern Caribbean dollars, reporting financial institutions must translate the relevant US\$ threshold amount described in the Standard or the Regulations in Eastern Caribbean dollars by reference to the spot rate of exchange on the date for which the institution is determining the threshold amounts – Regulation 5(5) of the *Automatic Exchange of Financial Account Information (CRS) Regulations*.

11. SELF-CERTIFICATION

- 11.1 The Standard provides that a Reporting financial institution must obtain a self-certification upon account opening. The self-certification will allow a reporting financial institution to determine the account holder's residence(s) for tax purposes
- 11.2 It is expected that financial institutions will maintain account opening processes that facilitate the collection of a self-certification at the time of the account opening, whether that process is done face-to-face, online or by telephone.

- 11.3 Where a self-certification is obtained at account opening but validation of the self-certification cannot be completed because it is a “day two” process undertaken by a back-office function, the self-certification should be validated within a period of 90 days. There may be a limited number of instances where due to the specificities of a business sector it is not possible to obtain a self-certification on “day one” of the account opening process, for example where an insurance contract has been assigned from one person to another or in the case where an investor acquires shares in an investment trust on the secondary market. In such circumstances, the self-certification should be both obtained and validated as quickly as feasible, and in any case within a period of 90 days.
- 11.4 Financial institutions must make proper endeavours to obtain the self-certification, including issuing follow up letters on at least an annual basis. If an Account Holder fails to respond then there is no need to close the account but it should be reported as undocumented. Enquiries may be made by the Comptroller of the IRD where certain financial institutions appear to have a disproportionate number of undocumented accounts.
- 11.5 Reporting Financial institutions shall ensure that they have obtained and validated the self-certification in time to be able to meet their due diligence and reporting obligations with respect to the reporting period during which the account was opened.
- 11.6 Where a Financial Institution is unable to obtain any valid self-certification within 90 days of opening the account, and there are no indicia of residence in any jurisdiction, the account is not reportable under the CRS. However, if there are indicia of residence in reportable jurisdictions then the account is reportable to those jurisdictions. There is no specific requirement under the CRS to close an account but the Reporting Financial Institution must report the account to the Competent Authority until such time as a valid self-certification is received.

*****Standard self-certification forms for both individuals and entities are annexed hereto. Electronic versions of these forms will be provided by the competent authority.***

12. PARTICIPATING JURISDICTIONS LIST

- 12.1 Schedule 3 of the Automatic Exchange of Financial Account Information (CRS) Regulations sets out the intended list of exchange partners for the purposes of AEOI (participating jurisdiction list) with Saint Vincent and the Grenadines. The Participating jurisdictions list is required to be published annually via Gazette as required by Regulation 4 of the Automatic Exchange of Financial Account Information (CRS) Regulations.

13. REPORTABLE FINANCIAL INSTITUTIONS

- 13.1 The CRS describes the types of entities that are considered to be reportable financial institutions which are as follows:
- *Depository Institutions* - Banks, savings/loan institutions, credit unions etc.
 - *Custodial Institutions* - Custodian banks, brokers, depositories etc.
 - *Investment Entities* - Funds, portfolio managers, investment trusts etc.
 - *Specified Insurance Companies* - Life insurance companies
- 13.2 Entities which fit into the description of reportable financial institutions as per the description above, will be required to report with respect to account holders, the following information:
- Name;
 - Address;
 - Jurisdiction of residence;
 - Date and Place of birth
 - Tax Identification Number (in the case of an individual account holder) and in the case of an entity account holder where the controlling person is deemed to be a reportable person, the name, address, jurisdiction of residence, date and place of birth and Tax Identification Number of the reportable person;
 - the account number and the account balance or value as at the end of the relevant calendar year;
 - the name and identifying number of the financial institution;
 - the report must identify the currency in which the accounts are denominated;
 - For an investment account, the equity interest is required to be reported;

- For depository accounts, the interest paid is required to be reported;
- For custodial accounts, the interest, dividends, other income and gross proceeds paid are required to be reported; and
- For other accounts, the gross amount paid is to be reported.

14. FINANCIAL INSTITUTIONS AND RESIDENCY

14.1 In most cases whether or not a financial institution is resident or located in Saint Vincent and the Grenadines will be clear, but there may be certain classes of financial institutions where this is less obvious. Where such an entity has no residence for tax purposes it shall be treated as resident in the jurisdiction in which its place of effective management is situated.

14.2 A Saint Vincent and the Grenadines financial institution is deemed a resident and designated as a reporting financial institution as follows:

- **Company**- if the company is registered under the laws of Saint Vincent and the Grenadines
- **Trusts**- if the Trustee is resident in Saint Vincent and the Grenadines.
- **Partnership** – if the business of the partnership is managed and controlled in Saint Vincent and the Grenadines.
- **Investment Entities**– if the Fund is effectively managed in Saint Vincent and the Grenadines.

15. EXEMPTIONS AND EXCLUSIONS

15.1 **Non-reportable accounts**- certain accounts are seen to have a low risk of being used to evade tax and are specifically excluded from the requirements of the CRS.

15.2 To qualify as an excluded account, the account must meet all of the requirements of the definition of excluded accounts. Where an account, not otherwise specifically listed as an excluded account under the CRS has substantially similar criteria to named Excluded Accounts, it may be considered to be an excluded account under the CRS.

15.3 The following are to be considered non-reportable financial institutions and accounts:

- Broad participating retirement fund
- Narrow participation retirement fund
- Pension fund of a government entity
- International Organisation or Central Bank
- Qualified credit card issuer
- Trustee documented trust
- Exempt collective investment vehicle

15.4 Details of what is covered by the above categories is to be found in Section VIII of the CRS commentaries. Low risk excluded accounts can be specified if the CRS criteria set out in the commentary on section VIII (para 97) can be met.

15.5 Dormant accounts as defined in paragraph 9 of the CRS commentary on section III will be viewed as excluded accounts if the annual balance does not exceed US\$1000.00. Schedule 1 of the *Automatic Exchange of Financial Account Information (CRS) Regulations* provides more details on how an account is classified as dormant.

15.6 **Non-Reporting Financial Institutions** - some financial institutions are specifically excluded from being required to report. The list of non-reporting financial institutions in Saint Vincent and the Grenadines in accordance with Schedule 2 of the *Automatic Exchange of Financial Account Information (CRS) Regulations* is as follows:

- A Statutory Body
- The Eastern Caribbean Central Bank
- An Embassy
- A pension fund of a statutory body
- A Friendly Society
- Non-Profit Organization

16. CONFIDENTIALITY

16.1 Saint Vincent and the Grenadines will not exchange information under the CRS until it is satisfied that a partner jurisdiction has in place adequate measures to ensure the required confidentiality

and data safeguards are met. These confidentiality obligations are evaluated by the Global Forum on Transparency and Exchange of Information for Tax Purposes through its implementation monitoring programme. Confidentiality and data safeguard questionnaires for all CRS jurisdictions are filed with the OECD Co-ordinating Body Secretariat.

17. US/US FATCA

17.1 US FATCA was implemented in Saint Vincent and the Grenadines in accordance with the Saint Vincent and the Grenadines and US intergovernmental agreement. However, the US is a non-participating jurisdiction for common reporting purposes. The US has indicated that it will continue to undertake automatic information exchanges pursuant to its FATCA intergovernmental agreements. The US FATCA legislative framework in Saint Vincent and the Grenadines will therefore continue to operate as normal, in parallel with the CRS regime.

18. OPTIONS

18.1 The CRS includes a number of options to which reference is made on pages 15 to 19 in the CRS Implementation Handbook. Regulation 6 of the *Automatic Exchange of Financial Account Information (CRS) Regulations* refer to the modification of due diligence procedures which references these options. There are a number of areas where the CRS provides options for jurisdictions to implement as suited to their domestic circumstances in order to provide for easier implementation, and reduced burdens, without impacting on the purpose or effectiveness of the CRS.

<i>Options under the CRS</i>	<i>CRS Reference</i>
Reporting requirements (section I of the CRS)	
Alternative approach to calculating account balances	<i>Commentary on section 1, paragraph 11</i> This alternative approach is not offered in SVG.
Use of reporting period other than calendar year	<i>Section 1, subparagraph A(4) - (7); Commentary on Section 1, paragraph 15</i> Reporting on a calendar year basis as is done under the FATCA IGA is required in SVG.
Phasing in the requirements to report gross proceeds	<i>CRS: Section 1, paragraph F; Commentary on Section 1, paragraph 35</i> This option is not offered in SVG.
Filing of Nil Returns	A nil return should be filed, if a financial institution recognizes that it holds no reportable accounts to demonstrate its compliance with the CRS.
Due diligence (Sections II-VII of the CRS)	
Allowing third party service providers to fulfil the obligations on behalf of the financial institutions	<i>CRS: Section II, paragraph D; Commentary on Section II, paragraphs 6-7</i> This option is available in SVG- Regulation 11 of the AEOI Regulations.
Allowing the due diligence procedures for New Accounts to be used for Pre- existing Accounts	<i>CRS: Section II, paragraph E; Commentary on Section IV, paragraph 8</i>

	This option is offered in SVG - Regulation 6 of the AEOI Regulations.
Allowing the due diligence procedures for High Value Accounts to be used for Lower Value Accounts	<i>CRS: Section II, paragraph E; Commentary on Section II, paragraph 8</i> This option is offered in SVG - Regulation 6 of the AEOI Regulations.
Residence address test for Lower Value Accounts	<i>CRS: Section III, subparagraph B(1); Commentary on Section III, subparagraph 7-13</i> This option is offered in SVG - Regulation 6 of the AEOI Regulations.
Optional Exclusion from Due Diligence for Pre-existing Entity Accounts of less than \$250,000	<i>CRS: Section V, paragraph A; Commentary on Section V, subparagraph 2-4</i> This option is offered in SVG - Regulation 6 of the AEOI Regulations.
Alternative documentation procedure for certain employer-sponsored group insurance contracts or annuity contracts	<i>CRS Section VII, paragraph B; Commentary on Section VII, paragraph 13</i> This option is offered in SVG - Regulation 6 of the AEOI Regulations.
Allowing financial institutions to make greater use of existing standardized industry coding systems for the due diligence process	<i>CRS: Commentary on Section VIII, paragraph 154</i> This option is offered in SVG - Regulation 6 of the AEOI Regulations.
Currency translation	<i>CRS: Section VII, subparagraph C (4); commentary on Section VII, paragraph 20-21</i> <i>This option is offered in SVG - Regulation 5 (5) of the AEOI Regulations.</i>
Definitions (Section VIII of the CRS)	
Expanded definition of Pre-existing Account	<i>CRS: Commentary on Section VIII, paragraph 82</i> <i>This option is offered in SVG - Regulation 6 of the AEOI Regulations.</i>
Expanded definition of Related Entity	<i>CRS: Commentary on Section VII, paragraph 82</i> <i>This option is offered in SVG - Regulation 6 of the AEOI Regulations.</i>
Grandfathering rule for bearer shares issued by Exempt Collective Investment Vehicle	<i>CRS: Section VIII, subparagraph B(9)</i> <i>This option is not considered to be applicable but, if it is, it is offered.</i>
Controlling person of a trust	<i>CRS commentary Section VIII Para 134</i> <i>This option is offered in SVG - Regulation 6 of the AEOI Regulations</i>

Technical enquires relating to the CRS Reporting can be made to the Competent Authority at the contact information below.

Further updates on the CRS implementation in Saint Vincent and the Grenadines will be issued from time to time by the Competent Authority.

Dated the 1st day of November, 2018.

Hon. Camillo Gonsalves
Minister of Finance

13th November, 2018.

No. 265

Entity Self-Certification

Instructions for completion

We are obliged under the St. Vincent and the Grenadines **Automatic Exchange of Financial Account Information (Common Reporting Standards) Act** and the Regulations, and Guidelines made pursuant to that Act, and treaties and agreements entered into by Saint Vincent and the Grenadines in relation to the automatic exchange of financial account information for tax matters (collectively “AEOI”), to collect certain information about each account holder’s tax status. Please complete the sections below as directed and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this form shall have the same meaning as applicable under the relevant St. Vincent and the Grenadines AEOI Regulations, Guidance Notes or international agreements.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please refer to the accompanying guidelines for completion or contact your tax advisor.

PART I: General

Section 1: Account Holder Identification

Legal Name of Entity/Branch		Country of incorporation/organisation
Current Residence or Registered Address:		
Number & Street		City/Town
State/Province/Country	Post Code	Country
Mailing address (if different from above):		
Number & Street		City/Town

State/Province/Country	Post Code	Country
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PART II: ENTITY TYPE

Section 2: CRS Classification

Please tick and complete as appropriate.

2.1

- (a) Financial Institution – Investment Entity

(i) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

(Note: if ticking this box please also complete Part 2(2) below)

(ii) Other Investment Entity.

(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company.

If you have ticked (a) or (b) above, please provide, if held, the Account Holder’s Global Intermediary Identification Number (“GIIN”) obtained for FATCA purposes.

- (c) Active NFE – a corporation the stock of which is regularly traded on an established security market or a corporation which is a related entity of such a corporation.

If you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of:

- (d) Active NFE – a Government Entity or Central Bank

(e) Active NFE – an International Organisation

(f) Active NFE – other than (c)-(e) (for example a start-up NFE or a non-profit NFE) (c) (d)

(g) Passive NFE (Note: if ticking this box please also complete Part 2(2) below)

2.1 If you have ticked 1(a)(i) or 1(g) above, then please:

a. Indicate the name of any Controlling Person(s) of the Account Holder:*

b. Complete “Controlling Person tax residency self-certification form” for each Controlling Person. *

PART III: Common Reporting Standard

Section 3: Declaration of All Tax Residency [repeat any residences indicated in Part II, section 2 (US)]

Please indicate the Entity’s place of tax residence (if resident in more than one jurisdiction please detail all jurisdictions and associated tax reference number type and number).

For the purpose of the Common Reporting Standard (CRS), all matters in connection with residence are determined in accordance with the CRS and its commentaries.

If an entity has no residence for tax purposes please indicate the jurisdiction in which its place of effective management is situated. Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent and indicate the reason below.

Jurisdiction(s) of tax residency	Tax reference number type	Tax reference number (e.g. TIN)

If applicable, please specify the reason for non-availability of a tax reference number:

Entity Declaration and Undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/we undertake to advise the recipient promptly and provide an updated Self-Certification form with 30 days where any change in circumstances occurs, which cause any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

I/we acknowledge that it is an offence to make a self-certification that is false in a material particular.

Authorised Signature: Authorised Signature:

Position/Title: Position/Title:

Date (dd/mm/yyyy): / / Date (dd/mm/yyyy): / /

Part IV: Controlling Persons
(Please complete for each Controlling Person who is a natural person)

Section 6 – Identification of a Controlling Person

6.1 Name of Controlling Person:

Family Name or Surname(s):
First or Given Name:
Middle Name(s)

6.2 Current Residence Address:

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

Line 2 (e.g. Town/City/Province/Country/State)

Country:

Postal Code/Zip Code:

6.3 Mailing Address: (Please complete if different from 6.2)

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

Line 2 (e.g. Town/City/Province/Country/State)

Country:

Postal Code/Zip Code:

6.4 Date of birth¹ (dd/mm/yyyy) / /

6.5 Place of birth²

Town or City of Birth:

Country of Birth

6.6 Please enter the legal name of the relevant entity Account Holder(s) of which you are a Controlling Person

Legal name of Entity 1

Legal name of Entity 2

Legal name of Entity 3

Section 7- Jurisdiction of Residence for Tax Purpose and related Taxpayer Reference Number or functional equivalent (“TIN”)

Please complete the following table indicating:

- (i) Where the Controlling Person is tax resident;
- (ii) The controlling Person’s TIN for each jurisdiction indicated,³ and,
- (iii) If the Controlling Person is a tax resident in a jurisdiction that is a Reportable Jurisdiction(s) then please also complete **section 10 “Type of Controlling Person”**.

1

The Controlling Person’s date of birth is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person

2

The Controlling Person’s place of birth is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person

3

The Controlling Person’s TIN is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person

If the Controlling Person is tax resident in more than three Jurisdictions please use a separate sheet

	Jurisdiction(s) of tax residency	Tax reference number type	Tax reference number (e.g. TIN)
1			
2			
3			

If applicable, please specify the reason for non-availability of a tax reference number:

Section 8 – Type of Controlling Person
(Please only complete this section if you are tax resident in one or more Reportable Jurisdictions)

Please provide the Controlling Person’s Status by ticking the appropriate box.	Entity 1	Entity 2	Entity 3
a. Controlling Person of a legal person – control by ownership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Controlling Person of a legal person – control by other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Controlling Person of a legal person – senior managing official	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Controlling Person of a trust – settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Controlling Person of a trust – trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Controlling Person of a trust – protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Controlling Person of a trust – beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Controlling Person of a trust – other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Controlling Person of a legal arrangement (non-trust) – settlor-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Controlling Person of a legal arrangement (non-trust) – trustee-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Controlling Person of a legal arrangement (non-trust) – protector-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Controlling Person of a legal arrangement (non-trust) – other-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Controlling Person Declaration and Undertakings

- I acknowledge that the information contained in this form and information regarding the Controlling Person(s) and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this account(s) is/are maintained and exchange with tax authorities

of another jurisdiction(s) in which [I/the Controlling Person] may be tax resident pursuant to international agreements to exchange financial account information.

- I certify that either (a) I am the Controlling Person, or am authorized to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates; or (b) I am authorized by the Account Holder to make this declaration.
- **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
- I acknowledge that it is an offence to make an offence to make a self-certification that is false in a material particular.
- I undertake to advise the recipient within 30 days of any change in circumstances which affects the tax residency status of the individual identified in part IV of this form or causes the information contained herein to become incorrect, and to provide the recipient with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature: _____

Print name: _____

Date (dd/mm/yyyy): _____ / _____ / _____

Note: If you are not the Controlling Person, and not authorized to sign the Declaration on behalf of the Account Holder, please indicate the capacity in which you are signing the form on behalf of the Controlling Person. If signing under a power of attorney or other equivalent written authorisation, on behalf of the Controlling person, please also attach a certified copy of the power of attorney or written authorisation.

Capacity: _____

13th November, 2018.

No. 266

INDIVIDUAL SELF CERTIFICATION

Instructions for completion

We are obliged under the Automatic Exchange of Financial Account Information (Common Reporting Standard) legislation which are based on the OECD Common Reporting Standard (CRS) and Guidance Notes made pursuant to that legislation and the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAAC), to collect and report certain information about each account holder’s tax residency. Please note that if the it is found that an account holder’s tax residency is located abroad we may be legally obliged to share this information and other financial information with respect to your financial account (s) with the relevant tax authorities.

Terms referenced in this Form shall have the same meaning as applicable under the Automatic Exchange of Financial Account Information (Common Reporting Standards) legislation, Guidance Notes and the MAAC.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions please contact your tax advisor.

Please note that in the case of joint account holders, each account holder must complete a separate self-certification form.

Part 1 – Identification of Individual Account Holder

Name of Account Holder

Date of Birth (dd/mm/yyyy)

Country of Birth

Permanent Residence Address:

Street

Postal Code

City/Town

State/Province/County

Country

Mailing address (if different from above):

Street

Postal Code

City/Town

State/Province/County

Country

Section 2: Declaration of U.S. Citizenship or U.S. Residence for Tax purposes:

Please tick either (a) or (b) or (c) and complete as appropriate.

- (a) ☐ I confirm that **I am** a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

- (b) ☐ I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.
- (c) ☐ I confirm that **I am not** a U.S. citizen or resident in the U.S. for tax purposes.

Complete section 3 if you have non-U.S. tax residencies.

Section 3: Declaration of Tax Residency (other than U.S.)

I hereby confirm that I am, for the purposes of that country’s tax system, resident in the following countries (indicate the tax reference number type and number applicable in each country).

Country/ countries of tax residency	Tax reference number type	Tax reference number

Please indicate not applicable if the jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent. If applicable, please specify the reason/s for non-availability of the tax reference number:

Section 4: Declaration and Undertakings

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete. I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

Signature

13th November, 2018.

Date: (dd/mm/yy)

No. 267

NOTICE

The St. Vincent and the Grenadines competent authority for the Automatic Exchange of Financial Account Information, The Inland Revenue Department hereby gives notice on behalf of the Minister of Finance pursuant to Regulation 4 of the Automatic Exchange of Financial Account Information (Common Reporting Standards) Regulations that the following are a list of **Reportable Jurisdictions** with which St. Vincent and the Grenadines will exchange information annually on an automatic basis in accordance with the OECD Common Reporting Standard.

REPORTABLE JURISDICTIONS

For the purposes of Regulations 3 (2) (b), the following are reportable jurisdictions:

- | | |
|------------------------|----------------------------|
| 1. Albania | 16. Bermuda |
| 2. Andorra | 17. Brazil |
| 3. Anguilla | 18. British Virgin Islands |
| 4. Antigua and Barbuda | 19. Brunei Darussalam |
| 5. Argentina | 20. Bulgaria |
| 6. Armenia | 21. Burkina Faso |
| 7. Aruba | 22. Cameroon |
| 8. Australia | 23. Canada |
| 9. Austria | 24. Cayman Islands |
| 10. Azerbaijan | 25. Chile |
| 11. The Bahamas | 26. China |
| 12. Bahrain | 27. Colombia |
| 13. Barbados | 28. Cook Islands |
| 14. Belgium | 29. Costa Rica |
| 15. Belize | 30. Croatia |

31.	Curacao	70.	Luxembourg
32.	Cyprus	71.	Macau (China)
33.	Czech Republic	72.	Malaysia
34.	Denmark	73.	Malta
35.	Dominican Republic	74.	Marshall Islands
36.	El Salvador	75.	Mauritius
37.	Estonia	76.	Mexico
38.	Faroe Islands	77.	Molodova
39.	Finland	78.	Monaco
40.	France	79.	Montserrat
41.	Gabon	80.	Morocco
42.	Germany	81.	Nauru
43.	Georgia	82.	Netherlands
44.	Ghana	83.	New Zealand
45.	Gibraltar	84.	Nigeria
46.	Greece	85.	Niue
47.	Greenland	86.	Norway
48.	Grenada	87.	Pakistan
49.	Guatemala	88.	Panama
50.	Guernsey	89.	Peru
51.	Hungary	90.	Philippines
52.	Iceland	91.	Poland
53.	India	92.	Portugal
54.	Indonesia	93.	Qatar
55.	Ireland	94.	Romania
56.	Israel	95.	Russian Federation
57.	Isle of Man	96.	Saint Kitts and Nevis
58.	Italy	97.	Saint Lucia
59.	Jamaica	98.	Samoa
60.	Japan	99.	San Marino
61.	Jersey	100.	Saudi Arabia
62.	Kazakhstan	101.	Senegal
63.	Korea (South)	102.	Seychelles
64.	Kenya	103.	Singapore
65.	Kuwait	104.	Sint Maarten
66.	Latvia	105.	Slovak Republic
67.	Lebanon	106.	Slovenia
68.	Liechtenstein	107.	South Africa
69.	Lithuania	108.	Spain

109. Sweden

110. Switzerland

111. Tunisia

112. Turkey

113. Turks & Caicos Islands
114. Uganda

115. United Arab Emirates

116. Ukraine

117. United Kingdom

118. Uruguay

13th November, 2018.

BY COMMAND

KATTIAN BARNWELL

Secretary to Cabinet

Prime Minister’s Office

Prime Minister’s Office
St. Vincent and the Grenadines.

13th November, 2018.

DEPARTMENTAL AND OTHER NOTICES

PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **ROBERT JOHN**.

To construct a Jetty at Campbell Beach, Union Island.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing,

Informal Human Settlements, Lands and Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH

Secretary

Physical Planning & Development Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **CRD HOLDING LTD.**

To construct a New Institutional (Pre-School) Building at Canouan.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **S.D.A. CHURCH.**

To erect a Temporary Tent at South Rivers.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and

Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **LENNOX DELPECHE.**

To construct a New Commercial (Shop/Dry Goods) Building at Kingstown Park.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **ENROY HAYNES**.

To construct an Addition to an existing Single Family (Apartment) Residence at Largo Height.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **SEIGRED TRUMPET**.

To construct an Addition to an existing Commercial Building (Bar) at Cane Garden.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and

Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **STEWART BYNOE**.

To construct an Addition to an existing Commercial Building (Mall) at Georgetown.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **JUSTIN PROVIDENCE**.

To construct an Addition to an existing Commercial (Office) Building at Port Elizabeth, Bequia.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **CHURCH OF GOD OF PROPHECY**.

To construct an Addition to an existing Institution (Church) at Belair.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and

Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

**PHYSICAL PLANNING AND
DEVELOPMENT BOARD TOWN AND
COUNTRY PLANNING
ACT 1992**

PUBLIC NOTICE

Notice is hereby given that an application has been made to the Physical Planning and Development Board by **JANELLE POPE**.

To construct a New Residential/Commercial (Bar) Building at Lowmans Windward.

A copy of the application and of the plans and other documents submitted with it may be inspected at the offices of the Physical Planning Unit, Ministry of Housing, Informal Human Settlements, Lands and Surveys, Physical Planning, Sharp Street, during the hours of 8:00 a.m. -12 noon and 1:00 p.m.- 4:15 p.m. Monday - Friday for a period of fourteen (14) days following the date of issue of the notice.

Any person wishing to make representation to the Board in connection with this application should do so in writing to the Secretary of the Board and within the above-mentioned period.

TYRONE BALLAH
Secretary
Physical Planning & Development
Board.

NOTICE

The St. Vincent and the Grenadines Financial Services Authority hereby gives notice that the following International Business Companies have been struck from the Register pursuant to Section 172 (3) and (4) of the International Business Companies (Amendment and Consolidation) Act, Chapter 149 of the Revised Laws of Saint Vincent and the Grenadines, 2009.

1. Zhen Hua 9 Shipping (SVG) Co., Ltd.	11409	IBC	2004
2. Zhen Hua 13 Shipping (SVG) Co., Ltd.	12721	IBC	2005
3. Elmer Ltd.	13396	IBC	2006
4. Avera Association Ltd.	14905	IBC	2007
5. Euro Mineral Resources Ltd.	17131	IBC	2008
6. Euro-Graphite Establishment Ltd.	20268	IBC	2012
7. Anstalt Corinth Limited	20269	IBC	2012
8. Krogan International Finance Ltd.	20436	IBC	2012
9. Ssip I Ltd.	21917	IBC	2014
10. Zierson Limited	21989	IBC	2014
11. Pagina Limited	23936	IBC	2017

CARLA JAMES
Registrar, International Business Companies.

NOTICE

The St. Vincent and the Grenadines Financial Services Authority hereby gives notice that the following International Business Compaies are liable to be struck from the Register for being in breach of Section 68 (1) of the International Business Companies (Amendment and Consolidation) Act, Chapter 149 of the Revised Laws of Saint Vincent and the Grenadines, 2009.

Notice is hereby given to effect a change of Registered Agent to a person who holds a valid License in Saint Vincent and the Grenadines within Sixty (60) days of this notice.

Registration No.				Name of Company	Registered Agent
175	CTD	1997		Alga Finance Limited	St. Vincent Trust Service Limited
362	CTD	1998		Tuscany Limited	St. Vincent Trust Service Limited
727	IBC	1997		Nancy Limited	St. Vincent Trust Service Limited
4074	IBC	1999		Inari Development Ltd.	St. Vincent Trust Service Limited
5662	IBC	2000		Roadster Consultants Ltd.	St. Vincent Trust Service Limited
6676	IBC	2000		Mahagoni Limited	St. Vincent Trust Service Limited
7205	IBC	2000		Constant Capital Group Inc.	St. Vincent Trust Service Limited
7666	IBC	2001		Investor Proctection SA	St. Vincent Trust Service Limited
11378	IBC	2004		Miho Sales Company Inc.	St. Vincent Trust Service Limited
11769	IBC	2005		Continental Finance Corporation	St. Vincent Trust Service Limited
12098	IBC	2005		East Bay Ltd.	St. Vincent Trust Service Limited

14666	IBC	2007	Medical Equipment and Supplies Ltd.	St. Vincent Trust Service Limited
12574	IBC	2005	Fiscal Research Center Ltd.	St. Vincent Trust Service Limited
17419	IBC	2008	Mika M. S. A.	St. Vincent Trust Service Limited
18359	IBC	2010	FBK Services Ltd.	St. Vincent Trust Service Limited
18584	IBC	2010	Liebermann & Partners Co., Ltd.	St. Vincent Trust Service Limited
217	CTD	1997	N. I. Co., Limited	St. Vincent Trust Service Limited
1167	CTD	2002	Damas Marine Limited	St. Vincent Trust Service Limited
1190	IBC	1998	Seagull Offshore Services Inc.	St. Vincent Trust Service Limited
2124	IBC	1998	Cardinal Limited	St. Vincent Trust Service Limited
5299	IBC	1999	Samba Limited	St. Vincent Trust Service Limited
5750	IBC	2000	Roy's Maritime Limited	St. Vincent Trust Service Limited
9110	IBC	2002	Tinker Shipping Ltd.	St. Vincent Trust Service Limited
10018	IBC	2003	Caribbean Sailing Marina Limited	St. Vincent Trust Service Limited
10875	IBC	2004	Ocean Star Lines Ltd.	St. Vincent Trust Service Limited
12582	IBC	2005	Montan Marine Inc.	St. Vincent Trust Service Limited
12117	IBC	2005	Pantic & Son Ltd.	St. Vincent Trust Service Limited
13567	IBC	2006	Maraya Shipping Ltd.	St. Vincent Trust Service Limited
14719	IBC	2007	Trade Link Ltd.	St. Vincent Trust Service Limited
14992	IBC	2007	Cymbella Ltd.	St. Vincent Trust Service Limited
15006	IBC	2007	Partners International Leisures Ltd.	St. Vincent Trust Service Limited
15919	IBC	2007	Tiger Mining & Investments Ltd.	St. Vincent Trust Service Limited
17715	IBC	2009	KM Corporation Ltd.	St. Vincent Trust Service Limited
18317	IBC	2010	Damas Oil & Marine Services Ltd.	St. Vincent Trust Service Limited
18383	IBC	2010	Damas Groupe Inc.	St. Vincent Trust Service Limited
19195	IBC	2011	Dahlia Partners Limited	St. Vincent Trust Service Limited
19236	IBC	2011	Bravo Shipping Inc.	St. Vincent Trust Service Limited
19386	IBC	2011	Atlas Ship Investment Inc.	St. Vincent Trust Service Limited
19463	IBC	2011	Partner Shipping Ltd.	St. Vincent Trust Service Limited
19784	IBC	2011	C&O Shipping Lines Co., Ltd.	St. Vincent Trust Service Limited
19954	IBC	2011	Marine Trade International Ltd.	St. Vincent Trust Service Limited
20008	IBC	2011	Catamaran Luxury Floating Ltd.	St. Vincent Trust Service Limited
21019	IBC	2013	Dream Yacht Ltd.	St. Vincent Trust Service Limited
21071	IBC	2013	Modest Inc.	St. Vincent Trust Service Limited
21303	IBC	2013	Mum's Holding Ltd.	St. Vincent Trust Service Limited
21774	IBC	2013	Maritime International Services Ltd.	St. Vincent Trust Service Limited
21796	IBC	2013	Venture Shipping & Trading Inc.	St. Vincent Trust Service Limited
22132	IBC	2014	Libra Yachting Limited	St. Vincent Trust Service Limited
22198	IBC	2014	Calliaqua International Inc.	St. Vincent Trust Service Limited
22392	IBC	2014	Baltex Shipping Limited	St. Vincent Trust Service Limited
23286	IBC	2016	Apex Shipping and Logistics Ltd.	St. Vincent Trust Service Limited
23903	IBC	2017	Allianz MCC Utility Inc.	St. Vincent Trust Service Limited
10547	IBC	2003	Geralia Investments Inc.	St. Vincent Trust Service Limited

10715	IBC	2004	Blu Channel Limited	St. Vincent Trust Service Ltd.
12913	IBC	2005	Carnon Systems Ltd.	St. Vincent Trust Service Ltd.
13033	IBC	2005	Arum Products Ltd.	St. Vincent Trust Service Ltd.
14348	IBC	2006	Expotec Limited	St. Vincent Trust Service Ltd.
16348	IBC	2008	Anakando Limited	St. Vincent Trust Service Ltd.
17391	IBC	2008	Marquis Financing Holding S. A.	St. Vincent Trust Service Ltd.
21596	IBC	2013	Huntingdon Corp.	St. Vincent Trust Service Ltd.
21851	IBC	2013	V-Tech Inventions Limited	St. Vincent Trust Service Ltd.
22666	IBC	2015	Marques Construction & Real Estate Development S. A.	St. Vincent Trust Service Ltd.
22667	IBC	2015	EL Sharkawy Film Production & Media S. A.	St. Vincent Trust Service Ltd.
23245	IBC	2016	Ariwa Investments Inc.	St. Vincent Trust Service Ltd.
23314	IBC	2016	Butch & Livingston Ltd.	St. Vincent Trust Service Ltd.
23417	IBC	2016	Marquis Aviation Holdings S. A.	St. Vincent Trust Service Ltd.
23418	IBC	2016	Marquis Hydro Technology Holding S. A.	St. Vincent Trust Service Ltd.
23931	IBC	2017	Kosmos Ltd.	St. Vincent Trust Service Ltd.
24062	IBC	2017	Capital Tech Limited	St. Vincent Trust Service Ltd.

CARLA JAMES
Registrar, International Business Companies.

NOTICE

The St. Vincent and the Grenadines Financial Services Authority hereby gives notice that the following Limited Liability Company is hereby cancelled and struck from the Register with immediate effect pursuant to Section 71 of the Limited Liability Companies Act, Chapter 151 of the Revised Laws of Saint Vincent and the Grenadines, 2009.

1. Global Factory LLC

69 LLC 2016

CARLA JAMES
Registrar, Limited Liability Companies.

NOTICE

The St. Vincent and the Grenadines Financial Services Authority hereby gives notice that the following Guidance is issued on behalf of the competent authority (Minister of Finance) pursuant to Regulation 12 (1) (c) of the Automatic Exchange of Financial Account Information (Common Reporting Standard) 2016.

Guidance issued under Regulation 12 of the Automatic Exchange of Financial Account Information (Common Reporting Standard) Regulations 2016.

CARLA JAMES
Executive Director
Fiancial Services Authority.

NOTICE

REGISTRATION OF DEATH

TAKE NOTICE that the Registrar intends to register the death of **WINSTON DANIEL LONGDON also known as WINSTON DANIEL SIMMONS** late of **Union Island**, which is presumed to have occurred at sea on or about the **July 17th, 2017**, in consequence of sea disaster.

The aforesaid registration of death will be effected fourteen (14) days after the third publication of this notice unless the Registrar receives objection thereto in writing signed by a person having a legally relevant interest in the matter.

ANDREA YOUNG
Registrar, High Court

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