

## Appendix 2

### Overview of Information Required for Economic Substance Declaration<sup>1 2</sup>

Below is an overview of the principal information that we are expecting will be required in order for you to complete your filing in respect of each registered entity.

#### 1. General Information<sup>3</sup>

- Entity name\*
- Registration number\*
- Year of incorporation/formation\*
- Registered office address
- Financial period
- Financial period reporting currency
- Relevant Activity

#### 2. Management and Direction

- Number of board/manager/partnership (including executive/committee) meetings held in Bermuda and elsewhere
- Number of board/manager/partnership (including executive/committee) meetings held in Bermuda where strategic decisions were made
- Number of board/manager/partnership (including executive/committee) meetings held in Bermuda where risk management and operational decisions were made
- Details of directors/managers ordinarily resident in Bermuda

#### 3. Ownership Structure<sup>4</sup>

- Details of immediate and ultimate parent

#### 4. Beneficial Owners<sup>5</sup>

- Details of beneficial owner(s)

#### 5. Entity Information - Details of the following, if applicable:

- physical premises in Bermuda
- net book value of tangible assets
- total annual gross income
- outsourcing arrangements for core income generating activities (“CIGA”) in respect of a relevant activity

#### 6. Relevant Activity

- Indication of which CIGA the entity performed
- Gross income
- Annual operating expenditure in Bermuda
- Outsourcing expenditure incurred in Bermuda
- Qualified Full Time Equivalents in Bermuda

<sup>1</sup> Please note that this is not a comprehensive list of all information which will be required by the online portal and that each “relevant activity” will have separate requirements. The information requested relates to the relevant financial period.

<sup>2</sup> An entity which is tax resident outside of Bermuda will be required to upload evidence of such tax residency and provide its tax identification number (“TIN”) (or a reason why it does not have or require a TIN).

<sup>3</sup> Items marked (\*) are required in order to access the online portal.

<sup>4</sup> Note that a TIN (or a reason why the entity does not have or require a TIN) will be required for each entity in the ownership structure (and beneficial owner(s)) listed in the Declaration Form.

<sup>5</sup> “Beneficial owner” has the meaning given to such term in s. 98E of the Companies Act 1981.