



GUIDANCE FOR PREPARING LEGAL PERSONS AND ARRANGMENTS COMPANY DATA REQUEST

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General Information

- A. The Legal Persons and arrangements return (the “return”) is applicable to all firms licensed under the Financial Services Act 2008 to conduct any combination of Class 4 and/or Class 5 regulated activity with associated ancillary permissions (for example Class 3 services to exempt schemes). This guidance document provides direction on how to complete the return. All firms are asked to complete all relevant sections of the submission template, in accordance with this guidance. Grey areas within the tables in the return are input cells. Blue areas within tables are calculated fields or fields where no entry is required/permitted.
- B. The spreadsheet workbook is “protected” to prevent alterations to the return structure and content in order for the return to be successfully submitted to the Authority’s data warehouse. You must not tamper with the spreadsheet protection and validation or alter the structure or validation by adding or removing spreadsheet tabs or fields.
- C. The default value in all grey data cells for completion must be zero (where no other value is entered) and must not be left blank. Any monetary amounts must be reported in GBP.
- D. The reporting date is 31 December 2024. For the purpose of the return, the reporting period is the 12 months preceding the reporting date (01/01/2024 to 31/12/2024), however the if firm has the previous year’s data more easily accessible that is acceptable. For Asset values, please use the most recent value you have recorded in your systems; it is not necessary to revalue assets.
- E. Firms are asked to submit the data by 30 April 2025 to NRA@iomfsa.im. Also, please send any enquiries regarding the completion of the return, or the interpretation of this guidance, to NRA@iomfsa.im.
- F. Firms are asked to complete this request on a best endeavours basis.

Cover Sheet

- A. The current return version number is 1.0, as stated in cell E4 of the Cover Sheet of the return template available on our website. This version must be used otherwise the return will be rejected.
- B. Completion of the Cover Sheet spreadsheet is mandatory and the form sections should be completed as follows:

- **Firm Information:** Input the full registered name of the firm. For this return type and name the reporting period is set to 30/04/2025 (date from) and 30/04/2025 (date to).
- **Firm Declaration:** A Notified and Accepted role holder within the firm or an R17 Notified Only role holder must complete the Firm Declaration. The primary Controlled Function(s) held should be input in the “Position” field. [Please note that only one signatory is required for this return].
- **Comments:** Additional information to explain the data submitted may be input to this non-mandatory free text field. For example, you may explain any material variances or assumptions made.

C. Note: validation is embedded into the Cover Sheet; if cell G2 shows an “Incomplete” error message this means either the Cover Sheet or content of the return is insufficiently completed. You can review column G to help determine the cause of the issue. Cell G2 must show as “complete” or the return will be rejected by the data warehouse.

2. Companies & Subsidiaries

This section captures data about the structural information regarding companies **managed and /or administered** by TCSPs, for example:

- Is the company part of a group structure?
- Does the company have any beneficial owners or controllers that are foreign PEPs?
- What is the value and currency of the company’s assets?
- What services are provided to the company by the TCSP?
- Does the company have a bank account?
- Has the company issued bearer shares?

Section 2 – Companies & Subsidiaries		
	Entity number	Please provide the registration number of the entity. This is the number issued by the relevant Companies Registry on confirmation of registration. These numbers auto-populate the dropdown for the other tabs in the spreadsheet.
	Entity name	Please provide the full name of the company as set out on the company’s registration certificate, not the entity’s trading name.

		This name auto-populates the dropdown for the other tabs in the spreadsheet when you select the relevant Entity number.
	Incorporation Type	<p>Populate the type of company</p> <ul style="list-style-type: none"> • Isle of Man entities incorporated under the Isle of Man Companies Act 1931 • Isle of Man entities incorporated under the Isle of Man Companies Act 2006 • Limited Liability Company – LLC Act 1996 • Foundations Act 2011 • Industrial & Building Societies Act 1892 • Credit Unions – Credit Unions Act 1993 • Non-Isle of Man incorporated entities, registered on the Foreign Companies Registry (F-Registered Companies – Foreign Companies Act 2014) • Foreign Companies – IOM tax resident by virtue of management & control • <u>Non-Isle of Man incorporated entities, not registered on the Foreign Companies Registry</u> • Limited Partnerships <p><u>Should the entity not fit any of the incorporation types, please select the nearest option (e.g. IOM Limited Partnership for a BVI Limited Partnership) and note the difference in the comment box on the Cover Sheet.</u></p>
	Date of Incorporation	<p>Populate the Date the entity was incorporated / registered / established</p> <p>For any companies that have been re-registered, please only include the live company date of incorporation.</p>
	Is the entity part of a group of companies?	<p>Please select Yes/No.</p> <p>This question seeks to ascertain whether there are other companies directly connected to this company. Please select “yes” if the company is part of a group structure.</p> <p>If the company is in a structure which includes a trust or similar arrangement, and does not include another company, please select “no”.</p>

		<p>“Group”, in relation to a company, means that company, any other company which is its holding company or subsidiary, and any other company which is a subsidiary of that holding company. <u>This includes entities not administered by the TCSP.</u></p>
	<p>If the answer was "yes" the entity is part of a group, are all companies in the group Isle of Man incorporated companies?</p>	<p>Please select Yes/No</p>
	<p>If the answer was "yes" the entity is part of a group, does the company have any subsidiaries?</p>	<p>Please select Yes/No</p> <p><u>This question is looking to determine whether the company has any subsidiaries, whether or not managed and / or administered by the TCSP.</u></p> <p>Where the answer to this question is “yes”, please report the jurisdictions of incorporation of the subsidiary companies using the tab “Subsidiaries”.</p>
	<p>Complexity of Structure</p>	<p>Please select the number of layers of ownership involved in the structure through <u>all</u> legal or natural persons or arrangements (<u>from ultimate asset(s)</u> leading up to but not including the UBO). <u>This includes nominee shareholders.</u></p> <p><u>For example, 5 layers would be: -</u></p> <ol style="list-style-type: none"> <u>1. Asset</u> <u>2. Nominee shareholding company</u> <u>3. Company</u> <u>4. Nominee shareholding company</u> <u>5. Trust</u>
	<p>Does the structure contain:</p> <p>IOM Law Trusts</p>	<p>This question provides information on how companies fit into the wider financial network and whether there may be a risk of structuring being used to conceal beneficial ownership and control information with complex structures. The question is designed to</p>

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		<p>identify the extent to which companies are connected to trusts and other legal persons or arrangements.</p> <p>Please select Yes/No</p>
	Non-IOM Law Trusts	<p>Please select Yes/No</p>
	Other legal persons or arrangements	<p>Please select Yes/No</p> <p>“Other legal persons and arrangements” includes all types of partnerships, foundations, <u>nominee shareholders</u>, and non-IOM equivalent vehicles.</p>
	Are any of the entities’ beneficial owners or controllers, or significant persons, a foreign PEP?	<p>Please select Yes/No</p> <p>The presence of a foreign PEP as a beneficial owner or controller or significant person of a company is internationally recognised as a risk factor in terms of money laundering, therefore, please indicate whether the beneficial owners or controllers of significant person of the company are foreign politically exposed persons (PEPs) as defined in the AML/CFT Code 2019.</p>
	If any beneficial owner is a foreign PEP, please indicate the extent of ownership: (10% - 24.9%; 25% or above)	<p>Please Select 10% - 24.9% / 25% or above</p> <p>Where a foreign PEP is identified as a beneficial owner, please indicate the extent of their ownership using the dropdown menu: 10-24.9% or 25% or above.</p> <p>Where more than one beneficial owner is identified as a foreign PEP, please select the % range which reflects the aggregate ownership of the persons identified.</p>
	If any controller or significant person is a foreign PEP, please explain whether they:	<ul style="list-style-type: none"> • Are a significant person i.e. a company director • Exercise indirect control as a controller of an entity higher up the ownership structure • Exercise direct control through ownership / shareholding interest >10%)

		<p>If any foreign PEP is identified as a controller or significant person, please indicate, using the dropdown menu, whether they are a significant person or how they exercise control.</p> <p>If control is exercised in more than one way, or by more than one foreign PEP, please select the option which best represents the influence of the foreign PEPs with respect to the company.</p>
	<p>What is the total value of assets held/owned by the entity as at 31 December 2024 or at the year end of the most recent accounting period for which accounts have been finalised?</p>	<p>Please provide the value of the assets held by the company either as at 31 December 2024 or at the latest year end for which financial statements have been finalised.</p> <p>The value should relate to the assets held by the company; if that is shares of another company, reflect the value of the shares and not the value held in another related company.</p> <p>Assets includes cash, property, investments, accounts receivable and other resources that are of value to the company. It is not necessary to seek an updated valuation for the purposes of this submission. Values should be provided to the nearest whole number. Please do not apply any rounding e.g., 1,275,493 must not be presented as 1 million or 1,275 thousand.</p> <p>Values must be provided in GBP.</p> <p><u>Net assets are preferable but gross assets are also acceptable; please define which type of value has been used in the comment box on the Cover Sheet.</u></p>
<p><u>If the Firm only provides administration services (as defined in the Regulated Activities Order 2011) to the entity, please respond as follows to the questions below for that entity.</u></p> <ul style="list-style-type: none"> • <u>Registered Office – No</u> • <u>Registered Agent– No</u> • <u>Director services - Full Board– No</u> • <u>Director services - Mixed Board– No</u> • <u>Company secretary– No</u> • <u>Payments– No</u> 		

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	<p>What service(s) are provided to company?</p> <p>Registered office</p>	<p>Please select Yes/No</p> <p>The TCSP provides a registered office address to the company</p> <p>Please only select Yes if the TCSP provides the registered office at their address in the Isle of Man.</p>
	<p>What service(s) are provided to company?</p> <p>Registered agent</p>	<p>Please select Yes/No</p> <p>The TCSP provides a registered agent services to the company (2006 Act only)</p>
	<p>What service(s) are provided to company?</p> <p>Director services – on a full board basis</p>	<p>Please select Yes/No</p> <p>The TCSP supplies all directors to the company. The TCSP supplies all council members to a foundation.</p>
	<p>What service(s) are provided to company?</p> <p>Director services – on a mixed board basis</p>	<p>Please select Yes/No</p> <p>The TCSP supplies some directors to the company. The TCSP supplies some council members to a foundation.</p>
	<p>What service(s) are provided to company?</p> <p>Company secretary services</p>	<p>Please select Yes/No</p> <p>The TCSP provides the company secretary and performs company secretarial functions.</p>
	<p>What service(s) are provided to company?</p>	<p>Please select Yes/No</p>

	Payments	While this is not specifically listed as a service offered, this question is asking if the TCSP can exercise control of bank accounts and payments for the company.
	Does the company have a bank account?	Where the answer to this question is “yes”, please report the location(s) of the company bank account(s) using the “Bank Account Locations Tab”
	Has the company issued bearer shares?	Please select Yes/No Using the dropdown responses, please indicate if the company has issued bearer shares which are still valid. The response should only be “yes” if there are physical share certificates in circulation where the owner of the shares is not listed in the register of members.

3. Principal Activities

The data requested in the Principal Activities tab is designed to provide information about the activities undertaken by the company **that is managed and / or administered by the TCSP**.

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The activity of a company provides invaluable information about its risk profile, as internationally some activities are more vulnerable to money laundering, terrorist financing, or proliferation financing than others.

Section 3 - Principal Activities		
	Entity Number	Please provide the registration number of the entity. This is the number issued by the relevant Companies Registry on confirmation of registration. These numbers auto populate the dropdown for the other tabs in the spreadsheet. From the dropdown, please select the relevant Entity Number and complete questions as applicable.
	Entity Name	Please provide the full name of the company as set out on the company’s registration certificate, not the company’s trading name.

		This name auto-populates the dropdown for the other tabs in the spreadsheet when you select the relevant Entity Number.
	Activity	<p>Principal activities refers to the main or primary activities of the company. A company may have more than one principal activity. Respondents are invited to select all activities that apply. An example might be holding a pension plan and a moveable asset.</p> <p>Where a company has more than one principal activity you must add in another row for the same Entity Name and Entity Number and select the additional principal activity/ies</p>
	If the answer to Activity is "Other", then please specify	<p>Where "other" is selected in the "Activity" answer, please provide details of the activity/ies undertaken by the company.</p> <p>This is a free text response.</p>
	Jurisdiction	<p>This question is designed to assist us in understanding the nature of any risks posed by the company because of the jurisdictions in which the company undertakes its activities. This question applies to the activities undertaken in the last 5 years (approximately).</p> <p>The principal activity/ies undertaken by the company - where the company is physically present and undertaking activities, for example mining activity.</p> <p>The jurisdiction in which the company's customers are based – customers are considered to be the persons to whom the company provides goods and services.</p> <p>The jurisdictions in which the company purchases significant supplies to be able to undertake its principal activities - those entities and individuals providing the</p>

		<p>materials, customers and goods to enable the company to undertake its primary activities.</p> <p>Please select from the list of jurisdictions. If the reporting entity is unable to provide an answer to this question, please select “unknown”.</p> <p>Where a company has more than one principal activity you must add in another row for the same Entity Name and Entity Number and select the additional principal activity/ies</p> <p>It is recognised that this question may require declaration of more than one jurisdiction as activities may take place in more than jurisdiction. If the company’s principal activities are in more than one jurisdiction, please complete the “jurisdiction of activities” tab.</p>
	<p>If the answer is “Yes” to activity is “Conducting a commercially exposed trade” please choose which of the following activities apply</p>	<p>Commercially Exposed trades are companies who are associated with a specific industry activity which typically has a higher exposure to bribery and corruption, which, in turn, may increase the ML/FT/PF risk posed by the trade.</p> <p>Using the dropdown please select if the “Activity” is “Conducting a commercially exposed trade”; activities listed below</p> <ul style="list-style-type: none"> • Arms / weapons trading, dealing and defence • Casinos, gambling and betting • Construction / development industry • Dating / adult entertainment industry • Decision-making members of high-profile sporting bodies • Import / export companies / industry • Money services businesses • Oil and gas industry • Pharmaceuticals and healthcare • Precious metals and stones mining or trading • Shipping and transport of goods • Virtual asset service providers

4. Equity Holding Company

Only complete this section where the response to the activities question in the principal activities tab is one of the following:

- Equity holding company in other IOM companies;
- Equity holding company in Non-IOM companies; or
- Equity holding company in both IOM and Non-IOM companies.

Equity Holding Company is designed to capture information regarding the activities of the company in which the company holds equity.

Section 4 – Equity Holding Company		
	Entity number	<p>Please provide the registration number of the entity. This is the number issued by the relevant Companies Registry on confirmation of registration.</p> <p>These numbers auto-populate the dropdown for the other tabs in the spreadsheet. From the dropdown, please select the relevant Company Number and complete questions as applicable.</p>
	Entity name	<p>Please provide the full name of the entity as set out on the registration certificate, not the -trading name.</p> <p>This name auto-populates the dropdown for the other tabs in the spreadsheet when you select the relevant Entity Number.</p>
	Activity	<p>Please select the principal activity of the company in which the IOM company holds equity using the dropdown menu.</p> <p>A company may have more than one principal activity or equity may be held in more than one company.</p> <p>Firms should report all principal activities. In these circumstances using the dropdown menu, please select the “Entity Number” of the IOM company which is an equity holding company.</p> <p>In column “Activity” select the next principal activity to be reported, either second principal activity of the company in which equity is held OR the principal activity of a second company in which equity is held.</p>

		If more information needs to be provided, please repeat steps above for each "Activity".
	If the answer to Activity is "Other", then please specify	Where "other" is selected for "Activity", please provide details of the activity undertaken by the company. This is a free text response.
	Jurisdiction	For each "Activity", please select the jurisdiction where this activity is most prevalent. It is recognised that some activities may take place in more than jurisdiction. At this stage only the most significant jurisdiction is required.
	If the answer to "Activity" is "Conducting a commercially exposed trade" please choose which of the following activities apply	Commercial Exposed trades are companies who are associated with a specific industry activity which typically has a higher exposure to bribery and corruption, which, in turn, may increase the ML/FT/PF risk posed by the trade. Using the dropdown please select if the "Activity" is "Conducting a commercially exposed trade"; activities listed below <ul style="list-style-type: none"> • Arms / weapons trading, dealing and defence • Casinos, gambling and betting • Construction / development industry • Dating / adult entertainment industry • Decision-making members of high-profile sporting bodies • Import / export companies / industry • Money services businesses • Oil and gas industry • Pharmaceuticals and healthcare • Precious metals and stones mining and trading • Shipping and transport of goods • Virtual asset service providers • Other

5. Jurisdiction of Activities

This section is only applicable where a company's principal activities are in more than one jurisdiction, as indicated in the "Principal Activities" tab

[If there are more than 7 jurisdictions, please report the 7 most material only.](#)

Section 5 – Jurisdiction of Activities		
	Entity number	<p>Please provide the registration number of the entity. This is the number issued by the relevant Companies Registry on confirmation of registration.</p> <p>These numbers auto-populate the dropdown for the other tabs in the spreadsheet. From the dropdown, please select the relevant entity number and complete questions as applicable.</p>
	Entity name	<p>Please provide the full name of the entity as set out on the entity's registration certificate, not the trading name.</p> <p>This name auto-populates the dropdown for the other tabs in the spreadsheet when you select the relevant entity number.</p>
	Jurisdiction 1	Please select additional Jurisdictions as applicable
	Jurisdiction 2	Please select additional Jurisdictions as applicable
	Jurisdiction 3	Please select additional Jurisdictions as applicable
	Jurisdiction 4	Please select additional Jurisdictions as applicable
	Jurisdiction 5	Please select additional Jurisdictions as applicable
	Jurisdiction 6	Please select additional Jurisdictions as applicable

6. Subsidiaries

Subsidiaries - This section is only applicable where “Yes” was selected in the “Companies & Subsidiaries” tab to the question “does the company have any subsidiaries”? The entity number on this tab, is the one input into the Companies and Subsidiaries tab and this is trying to understand the jurisdictions of the subsidiaries both managed and administered and NOT managed and administered by the TCSPs. Enabling us to understand the jurisdiction footprint of companies which TCSP’s have exposure to.

This section is only applicable where “Yes” was selected in the “Companies & Subsidiaries” tab to the question “does the company have any subsidiaries-”?

Section 6 - Subsidiaries		
	Entity number	<p>Please provide the registration number of the entity. This is the number issued by the relevant Companies Registry on confirmation of registration.</p> <p>These numbers auto-populate the dropdown for the other tabs in the spreadsheet. From the dropdown, please select the relevant Entity Number and complete questions as applicable.</p>
	Entity name	<p>Please provide the full name of the entity as set out on the entity’s registration certificate, not the trading name.</p> <p>This name auto-populates the dropdown for the other tabs in the spreadsheet when you select the relevant Entity Number.</p>
	Jurisdiction 1	Please select additional Jurisdictions as applicable
	Jurisdiction 2	Please select additional Jurisdictions as applicable
	Jurisdiction 3	Please select additional Jurisdictions as applicable
	Jurisdiction 4	Please select additional Jurisdictions as applicable
	Jurisdiction 5	Please select additional Jurisdictions as applicable
	Jurisdiction 6	Please select additional Jurisdictions as applicable

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7. Bank Accounts

This section is only applicable where “Yes” was selected in the “Companies & Subsidiaries” tab to the question “does the company have any bank accounts?”

Section 7 – Bank Accounts		
	Entity number	<p>Please provide the registration number of the entity. This is the number issued by the relevant Companies Registry on confirmation of registration.</p> <p>These numbers auto-populate the dropdown for the other tabs in the spreadsheet. From the dropdown, please select the relevant Entity Number and complete questions as applicable.</p>
	Entity name	<p>Please provide the full name of the entity as set out on the registration certificate, not the company’s trading name.</p> <p>This name auto-populates the dropdown for the other tabs in the spreadsheet when you select the relevant Entity Number.</p>
	Jurisdiction 1	Please select additional Jurisdictions as applicable
	Jurisdiction 2	Please select additional Jurisdictions as applicable
	Jurisdiction 3	Please select additional Jurisdictions as applicable
	Jurisdiction 4	Please select additional Jurisdictions as applicable
	Jurisdiction 5	Please select additional Jurisdictions as applicable
	Jurisdiction 6	Please select additional Jurisdictions as applicable