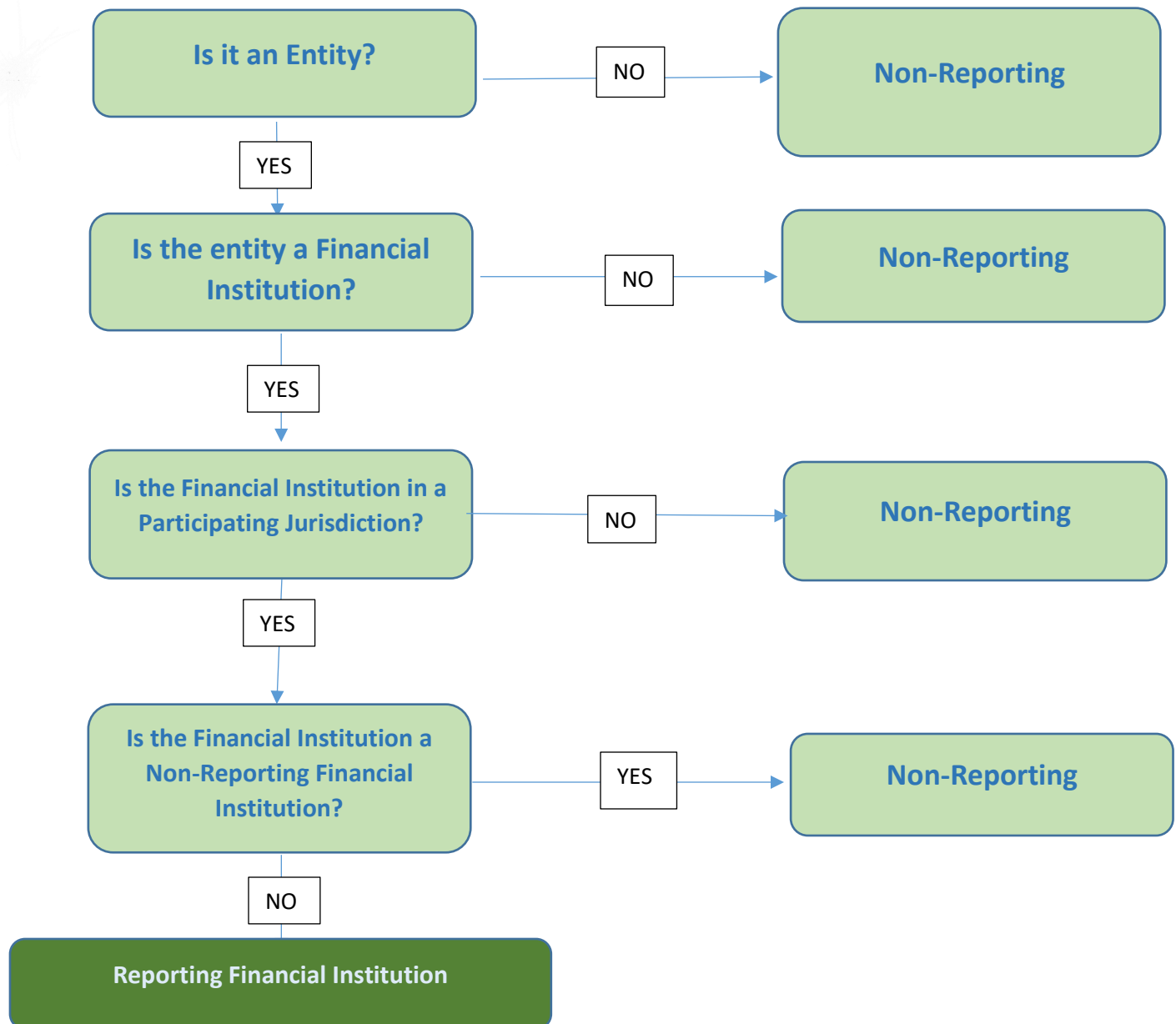




MINISTRY OF FINANCE, TRADE & INVESTMENT
COMPETENT AUTHORITY
WILMA HOUSE

Grand Turk, Turks and Caicos Islands
Telephone: (649) 338-2062, Fax (649) 946-1498, Email: EOI@gov.tc

THE CONCEPT OF REPORTING FINANCIAL INSTITUTION:



¹ Participating Jurisdiction – a jurisdiction that is part of an agreement to exchange information under the Common Reporting Standard

² Non-Reporting Financial Institution – Governmental Entity, Central Bank, Broad Participation Retirement Fund, Jurisdiction specific non-reporting financial institution, and Exempt Collective Investment Vehicle or a Trust where the trustee is and RFI that reports all information