



THE FINANCIAL SERVICES REGULATORY COMMISSION

GUIDELINES

The Corporate Management and Trust Service Providers Act, 2008 (as amended)

Completing and filing the annual attestation form pursuant to the provisions of the Corporate Management and Trust Service Providers Act, 2008 (as amended), of the Laws of Antigua and Barbuda ("the CMTSPA")

TABLE OF CONTENTS

Completing and Filing the Annual Attestation Form	3
Penalty for Late Filing or Not Filing The Report	3

Completing and Filing the Annual Attestation Form

A licensed corporate management and trust service provider under the CMTSPA is required to complete and file annually an attestation report ("the Report") on beneficial ownership and control for the period ending 31 December each year.

Completing the Report

- a. The Report must be completed using the annual attestation report form¹ which can be easily accessed by clicking the link at footnote (1) below.
- b. The report must be completed in its entirety, by inserting the required information in each section. Where a section does not apply, the licensed corporate management and trust service provider or the authorized holder of exemption must insert "N/A". Where additional rows are required, this may be achieved by right clicking on the section and insert rows as necessary.
- c. The Report must be dated and executed as indicated in the declaration section.

Filing the Report

The fully completed, executed and dated report for the period ended 31 December of the previous year must be filed with the Commission by emailing registryandcmtsp@fsrc.gov.ag, no later than by January 31st annually.

Penalty for Late Filing or Not Filing the Report

A licensee² who fails to submit a report to the Commission will be liable to penalties (ranging from an automatic penalty of US\$200 plus US\$500 per month to a maximum penalty US\$1500) and it may be removed from the Register of Licensees through a process of suspension.

Restoring a Licensee to the Register

A licensee that has been removed from the register, through a process of suspension, may apply to the Commission in writing to be restored to the register. An application for restoration may be emailed to the Commission via registryandcmtsp@fsrc.gov.ag, and must include the following:

- a. Any pending notice, document or penalty as may be required under the Act; and
- b. Any other information the Commission may request.

[END]

¹ The annual attestation report can be found here: [Financial Services Regulatory Commission](#)