



States of Guernsey
Revenue Service

Information Gateway Reporter (“IGOR”)

Guernsey User Guide

***Users should read the section ‘Purpose of this guide’
before proceeding to the guidance material***

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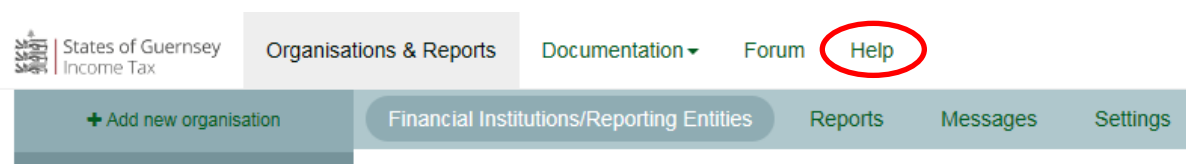
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1. Purpose of this guide

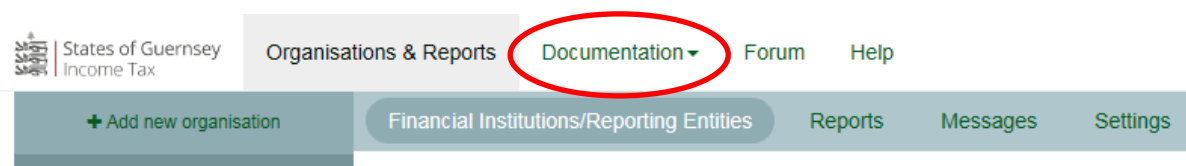
This user guide is intended to be viewed in addition to **IGOR Help**, **IGOR Documentation** and the **IGOR Forum**, to assist with common problems and queries.

IGOR help



This is available once you have logged into your IGOR portal by clicking on **Help**.

IGOR documentation



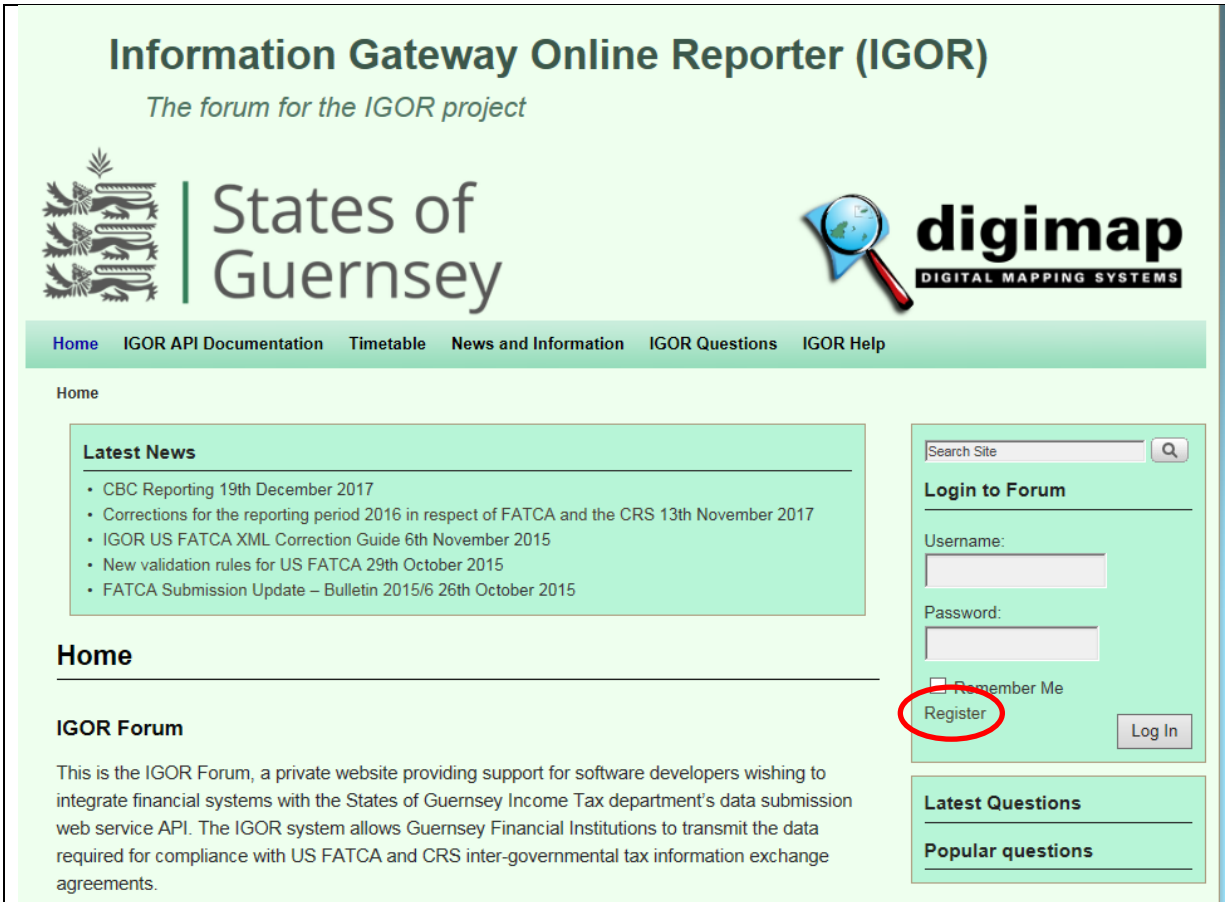
This is available once you have logged into your IGOR portal by clicking on **Documentation** and provides information on:

- API key
- Schema Guide
- CBC validation
- CRS validation
- CRS corrections
- UK reporting
- US FATCA validation
- US FATCA corrections


IGOR Forum


The forum is intended to assist with any technical reporting issues that may not already be covered in IGOR Help, IGOR Documentation or in this guidance. Your query may have already been addressed in the IGOR Forum and, if not, you can register to ask a question. Please check the IGOR Forum before contacting the Guernsey Revenue Service.

Go to <https://igorforum.digimap.gg/> and click on Register if you are not yet a member on the Forum:



Information Gateway Online Reporter (IGOR)
The forum for the IGOR project

 **States of Guernsey**

 **digimap**
DIGITAL MAPPING SYSTEMS

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Latest News

- CBC Reporting 19th December 2017
- Corrections for the reporting period 2016 in respect of FATCA and the CRS 13th November 2017
- IGOR US FATCA XML Correction Guide 6th November 2015
- New validation rules for US FATCA 29th October 2015
- FATCA Submission Update – Bulletin 2015/6 26th October 2015

Home

IGOR Forum

This is the IGOR Forum, a private website providing support for software developers wishing to integrate financial systems with the States of Guernsey Income Tax department's data submission web service API. The IGOR system allows Guernsey Financial Institutions to transmit the data required for compliance with US FATCA and CRS inter-governmental tax information exchange agreements.

Search Site

Login to Forum

Username:

Password:

☐ Remember Me

Register

Latest Questions

Popular questions

Guernsey Revenue Service

See our website for information on [CRS](#) and [US FATCA](#).

Contact Guernsey Revenue Service by sending a message from your IGOR portal. Please ensure you have consulted the IGOR forum or the relevant US FATCA/CRS reference material in the first instance.

2. Abbreviations

ARR	The Alternative Reporting Regime was an aspect of the Intergovernmental Agreement between Guernsey and the United Kingdom (“the UK IGA”), which was unique to that Agreement and provided a reporting option where the Account Holder was UK resident but “non-domiciled” in the UK. (NOTE: The ARR (and the UK IGA) has now been superseded by the CRS.)
CA	Competent Authority
CbCR	Country-by-Country Reporting (CbCR) is part of the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan 13, whereby large multinationals have to provide an annual return (the CbC report) that breaks down key elements of the financial statements by jurisdiction.
CRS	The Common Reporting Standard is the global standard for the exchange of information from the Organisation for Economic Co-operation and Development.
EOI	Exchange of Information.
FATCA	The Foreign Account Tax Compliance Act is US legislation that required financial institutions outside the US to pass information about their US customers to the Internal Revenue Service. Guernsey introduced the information exchange provisions on a reciprocal basis with the signing of the US-Guernsey IGA (the “US FATCA”) in 2013, which is implemented by the 2014 and 2015 legislation (The Income Tax (Approved International Agreements) (Implementation) (United Kingdom and United States of America) Regulations). On IGOR, and for this guide, information for the US FATCA is referred to as “US FATCA”.
FI	For the purposes of this user guide, this relates to any Financial Institution which is required to make a report using the EOI Reporting Software.
IGA	The respective reciprocal Inter-Governmental Agreements signed with both the US and the UK with the purpose to introduce automatic exchange of information for US FATCA and so-called “UK FATCA”.
NRFI	Non-Reporting Financial Institution for the purposes of the CRS/US FATCA
RBA	Risk Based Audit
RE	Reporting Entity for CbCR purposes (a UPE or SPE)
RFI	Reporting Financial Institution for CRS/US FATCA purposes

SPE	Surrogate Parent Entity for CbCR purposes
TIN	Tax Identification Number
UPE	Ultimate Reporting Entity for CbCR purposes
XML	Extensible Markup Language

3. Good practice

The following suggested good practice is recommended to avoid unnecessary enquiries from Guernsey Revenue Service and potential compliance implications, including penalties, for late reporting.

- **Maintaining your IGOR account**

It is recommended that your Organisation's account is updated to add/remove users as soon as changes to personnel are in force, i.e. members of staff resigning or changing role within your organisation, and temporary absences such as maternity leave or long-term sickness absence. This will ensure that the Organisation can be contacted regarding any important updates or requirements of the Reporting Financial Institutions.


- **Registering new FIs/REs**

Guernsey registered entities: Check to ensure the entity has not already been created under the Organisation(s) in your portal. Ensure the entity's name is entered **exactly** as registered at Guernsey Registry, including any punctuation. See [section 7.1](#) for more information.

Non-Guernsey registered entities: Only Guernsey CRS resident FIs (see [CRS guidance notes](#) for definitions) should be reporting using IGOR. Any non-Guernsey registered entity attempting to register with IGOR will be contacted, prior to authorisation, to request an explanation for the reason for registering on IGOR. See [section 7.2](#) for the information you should provide to Guernsey Revenue Service when you are requesting registration for non-Guernsey registered entities.

US FATCA reporting: The US IRS GIIN list is updated on the 1st of every month, at which time IGOR automatically updates against the list, so any new registrations with a GIIN cannot be registered until the 2nd of each month. You will be unable to send US FATCA reports by the 30th June deadline in respect of any entities which registered for a GIIN after 30th April. It is an FI's responsibility to ensure that GIIN applications are made in good time to enable them to submit FATCA reports by 30 June.

- **Checking for outstanding reports**

To ensure all reports have been submitted correctly, please check the list of your FIs prior to the reporting deadline each year. Any FIs where a report has not been successfully received will have the symbol  in the appropriate reporting column (see [section 8.7](#) for further information).

- **FIs that no longer have a reporting obligation**

Whether this is because the FI does not have a reporting obligation, or the Organisation will no longer submit reports for that FI, it is important to archive the FI as soon as possible. Any FIs that have been registered for the next reporting period but have not reported and have not been archived will show as having outstanding reports, which will be queried by the Guernsey Revenue Service and may result in penalty proceedings being commenced. See [section 7.4](#) for further details on archiving.

It may be that an FI previously required to report under two (or more) reporting regimes is now required to report under only one regime. If so, please ensure you remove the current reporting period of the reporting regime which is not now required. Failure to do so will mean that the FI will show as having an outstanding report and this will be queried by the Guernsey Revenue Service and may result in penalty proceedings being commenced. See [section 7.7](#) for further information.

FIs that are in liquidation or being wound up in the relevant Reportable Period must fulfill their CRS reporting obligations and submit their CRS Reports for the partial Reportable Period, prior to archiving the FI.

- **Change of personnel/user(s)**

It is recommended that at least two users are maintained for each Organisation, and that a generic multiple user email address is added, to ensure at least one person has access to their portal if the other user is out of the office. See **IGOR Help** for how to add, remove and amend contact details.

4. Background

IGOR is a reporting system, developed by Digimap for the Guernsey Revenue Service to enable Financial Institutions (“FIs”) to import from their own systems the data required in accordance with the obligations placed upon them under Guernsey legislation.

4.1 US FATCA/CRS Reports

In accordance with the respective Guernsey legislation implementing US FATCA/CRS, FIs with reporting accounts must submit their reports by 30 June, in respect of data for the previous calendar year. IGOR will only accept reports in XML format under the applicable schema for the relevant year. The Guernsey Revenue Service will issue Bulletins as and when there are any updates to the applicable schemas to be used.

Since its implementation, IGOR has been in receipt of data for the following reporting periods for UK IGA, US FATCA and CRS:

2015 (re 1 July to 31 December 2014)

- US FATCA data – via FATCA Schema 1.1

2016 (re US 2015 calendar year and UK partial 2014 and 2015 calendar year)

- US FATCA data
- UK FATCA (including ARR) data (now CRS)

2017 (re 2016 calendar year)

- US FATCA data
- CRS data (CRS partner countries)

2018 (re 2017 calendar year)

- US FATCA data – via Schema 2.0
- CRS data (CRS partner countries)

The next data scheduled to be received by 30 June 2019 is as follows:

2019 (re 2018 calendar year)

- US FATCA data – via Schema 2.0
- CRS data (CRS partner countries)

The relevant data received from FIs is exchanged with the applicable destination countries by the Guernsey Revenue Service in relation to US FATCA (and, prior to 2017, for UK FATCA) and CRS (relevant CRS Reportable Jurisdiction countries) by 30 September each year.

Upon receipt of the transmitted data, validation fields may or may not require correction reports to be submitted in relation to the data submitted. Where this is the case, FIs will be contacted by the Guernsey Revenue Service in the first quarter of the year following the relevant June reporting deadline.

4.2 CbCR

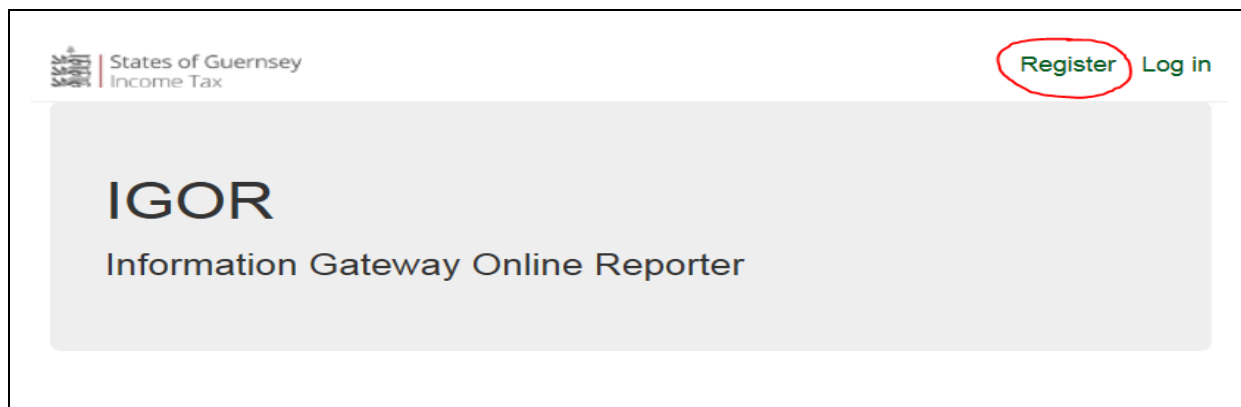
In addition to where an FI/RE has a reporting obligation under US FATCA/CRS, IGOR has been further developed to enable the submission of CbCR reports under the BEPS Action 13 Regime.

5. User Registration and log in

5.1 User Registration

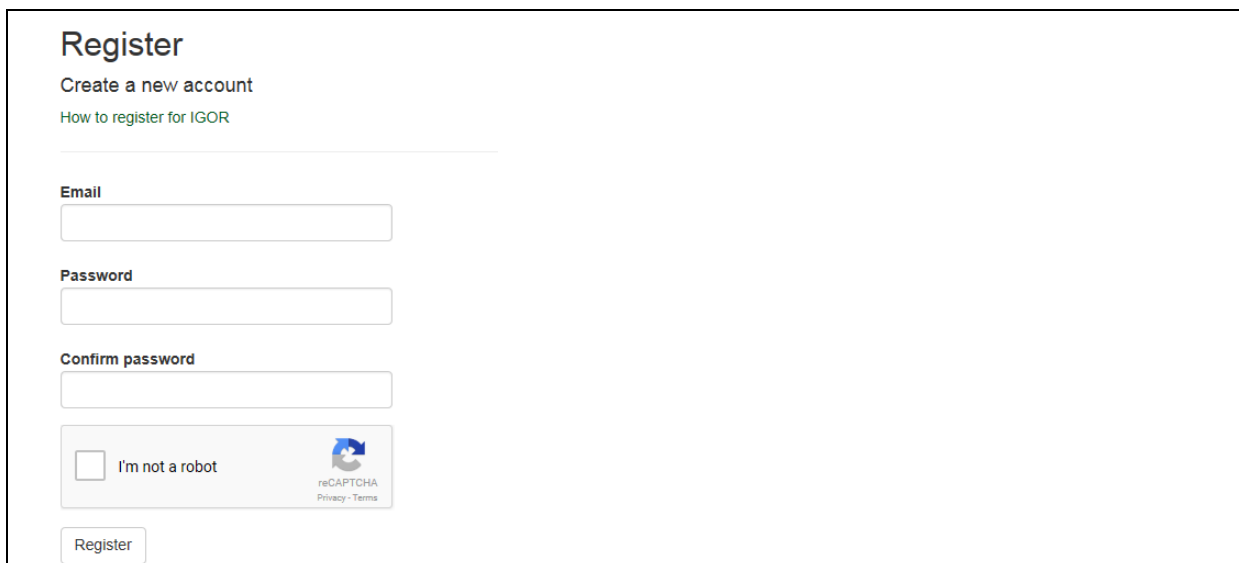
Prior to submitting a report on IGOR, an FI must register on IGOR. (If an FI is already registered on IGOR they will not need to re-register as they already have the option to add future reporting periods.)

To register as a user of IGOR, click on the **“Register”** link located on the right hand corner of IGOR home page at: <https://igor.gov.gg/>:



Enter your email address and create a password for the account.

Instructions with regards to the password parameters are detailed on the screen. You will be required to complete a CAPTCHA:



You will receive an email with a link to confirm your email address. Once you have used the link to confirm this, you will be able to login to your IGOR portal.

Troubleshooting: If you do not receive the confirmation e-mail after registering, please check your “junk mail” folder to see if it was delivered there. If not, go to the log in screen and use the “forgot your password option” and a new link will be sent.

5.2 Does a FI/RE Have to Register?

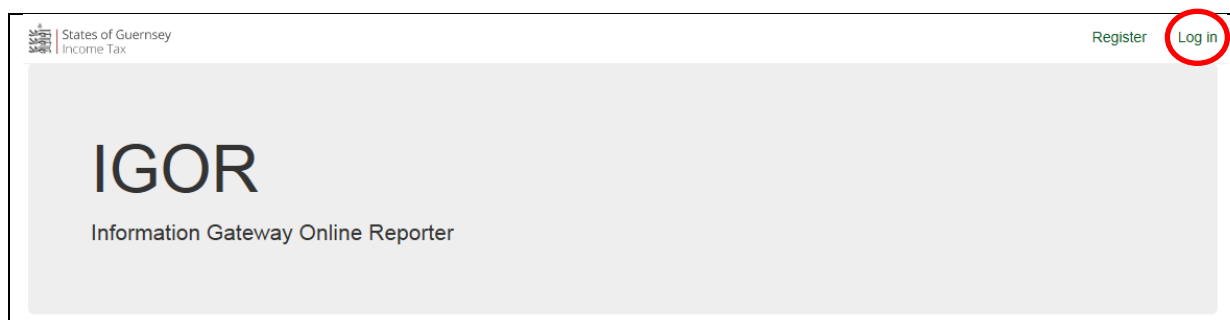
An FI/RE must register and submit reports if they have Reportable Accounts (CRS/US FATCA) or are an in-scope UPE/SPE (for CbCR).

For CRS/US FATCA purposes, an FI may elect to register because it wants positive confirmation on reports to submit. The FI must select the applicable Reporting Period and submit a nil report where there are no Reportable Accounts in the Reportable Period (see [section 8.3](#)).

If an FI no longer wishes to submit nil returns in the future, the FI must be archived (see [section 7.4](#)) or the relevant report and associated reporting period should be deselected (see [section 7.7](#)).

5.3 Log in

To log in, click on the “**Log in**” link located on the right hand corner of IGOR home page at: <https://igor.gov.gg/>:



Troubleshooting: If you are unable to log in, it may be because:

- you registered on IGOR with an old email address
- you have forgotten your password
- a User has left your Organisation and you do not hold the log in details

Click on the “**Forgot your password?**” link and follow the instructions.



Log in

Email

Password

☐ Remember me?

Log in

[Register as a new user](#)

[Forgot your password?](#)

If you continue to experience problems logging in, please email eoigov@gov.gg with the 'Subject' title showing "IGOR – Unable to log in" and provide the relevant information.

6. Organisations

Once you have registered on IGOR, you can create an overarching “Organisation” to group all your FIs for ease of administration.

Use **Test Organisations** for testing your systems. Reports submitted for FIs in Test Organisations are not received by the Guernsey Revenue Service and are never forwarded to the destination country.

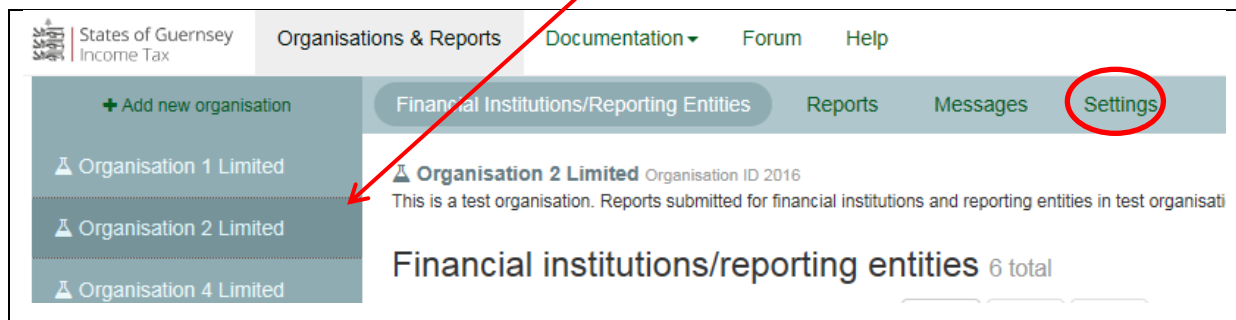
Troubleshooting: See **IGOR Help** for information on how to:

- add Organisations
- add Test Organisations
- manage Organisations
- add/remove Users
- change name/contact/address details

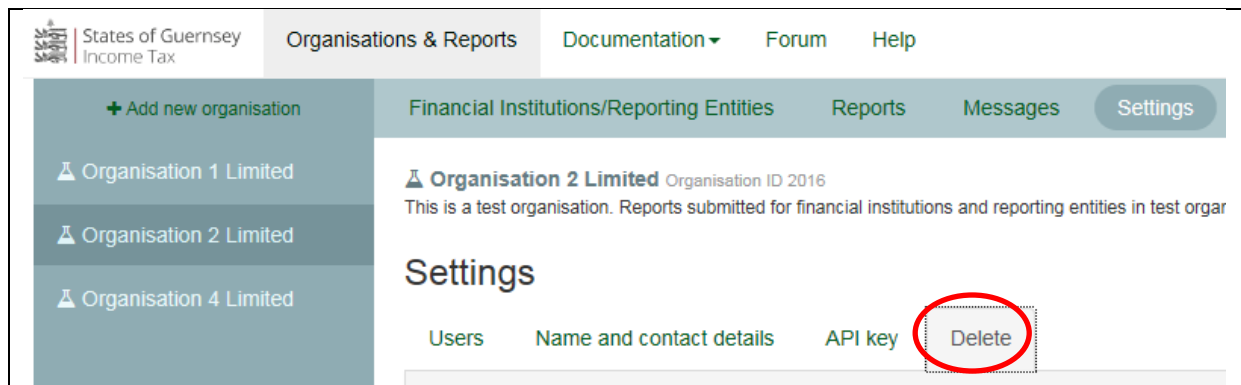
6.1 Archiving/deleting an Organisation

Only Test Organisations can be deleted. Registered Organisations can be archived.

Click on the name of the relevant Organisation and then select **Settings**.



Click on the **Delete** tab.



Select **Delete this organisation** or **Archive this organisation** as appropriate.

7. FIs/Reporting Entities

7.1 Registering an FI/RE

See **IGOR Help** for information on how to add one or more FIs/REs.

Good practice guide:

- The name of the FI/RE must **exactly match** its legal name.
- Before applying for authorisation, please check your IGOR portal to ensure the FI/RE has not already been registered under a slightly different name. If it has and the name is incorrect, please correct it.
- If you discover that a duplicate request for authorisation has been made for an FI/RE, please message the Guernsey Revenue Service via IGOR to arrange for the duplicate request to be deleted.
- If a US FATCA report will be submitted, a valid GIIN **must** be included (this will auto-populate once you start typing). A GIIN is not required for CRS reports but can still be included at your discretion.
- In the case of CRS Trustee Documented Trusts, which are required to register as an FI in their own right, the FI name should be that of the Trust and NOT reflect the Trustees (i.e. “ABC Trust” would be the correct FI name, rather than “Trustees of the ABC Trust” or “XYZ Trustees Limited, as Trustees of ABC Trust”). Please see [Bulletin 2017/3](#).

Troubleshooting: If the name of the FI/RE includes an ampersand, substitute the ‘&’ for ‘&#amp;#38;’ (including the semicolon). This is required for XML documents.
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The Guernsey Revenue Service portal will update automatically to show that an FI/RE requires approval. You will be unable to submit reports for the FI/RE until it has been authorised by the Guernsey Revenue Service.

Authorisation requests are reviewed in order of receipt. In general, authorisations will be processed within three working days. However, it may take longer during the month prior to the CRS and US FATCA reporting deadline, when the volume of authorisation requests is particularly high. To avoid any delays, it is recommended to avoid submitting requests during this peak time period where possible.

Please do not contact the Guernsey Revenue Service regarding authorisation status updates until at least three working days have passed.

You can identify all your outstanding authorisations by checking the **Financial institutions** tab:

Financial institutions 22 total

+ Add new financial institution Filter: All All All

Financial institutions awaiting authorisation

You cannot submit reports for these financial institutions until they have been authorised by Income Tax.

Name	External ID	Period
------	-------------	--------

CRS UK_STANDARD US_FATCA

FIs/REs in Test Organisations can be used immediately without authorisation by the Guernsey Revenue Service, as reports submitted for these FIs/REs are never forwarded to the destination country.

7.2 Registering non-Guernsey FIs


There are circumstances where non-Guernsey FIs may need to register and report on IGOR. At the same time as submitting the authorisation request, please message the Guernsey Revenue Service via your IGOR portal to confirm:

- (1) where the FI(s) is/are registered,
- (2) the basis for the registration of the non-Guernsey FI(s) on IGOR for Guernsey reporting
- (3) provide a Guernsey contact name and address.

These further validation checks are necessary to prevent accidental registration applications and to ensure that Accounts are reported to the correct jurisdiction.

An FI must report in the jurisdiction(s) where it has a reporting obligation under the applicable laws/regulations. See Section 4.1 of the [CRS Guidance Notes](#) for more information on FI residency and dual residency.

7.3 List of registered FIs with reporting obligations

When you click on the “**Financial Institutions**” tab, all of your Organisation’s FIs/REs will appear in alphabetical order, along with details of what reports require submission. FIs/REs with outstanding reports will show the symbol  in the relevant report column:

+ Add new organisation

Organisation 1 Limited

Organisation 2 Limited

Organisation 4 Limited

Financial Institutions/Reporting Entities

Reports

Messages

Settings

Organisation 2 Limited

Organisation ID 2016

This is a test organisation. Reports submitted for financial institutions and reporting entities in test organisations are never forwarded to the destination country.

Financial institutions/reporting entities

6 total

+ Add new financial institution or reporting entity

Filter:

All

All

All

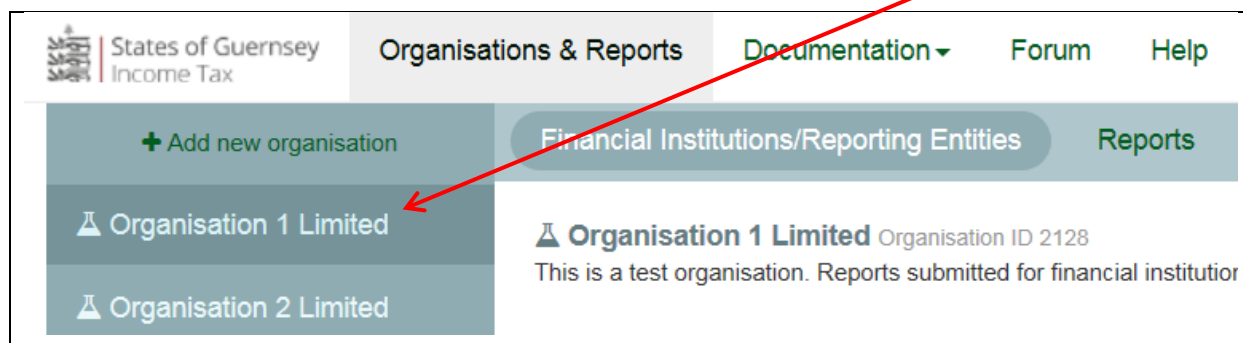
Test financial institutions/reporting entities

Name	External ID	Period	CBC	CRS	UK_STANDARD	
Test FI(A) Limited	Test FI(A) Limited	2018-12-31				
		2017-12-31				
Test FI(B) Limited	Test FI(B) Limited	2017-12-31				
Test FI(C) Limited		2018-12-31				
		2017-12-31				
		2015-12-31				
Test FI(D) Limited	Test FI(D) Limited	2018-12-31				
Test FI(E) Limited	Test FI(E) Limited	2018-12-31				
		2017-12-31				
		2015-12-31				
Test FI(F) Limited	Test FI(F) Limited	2018-12-31				

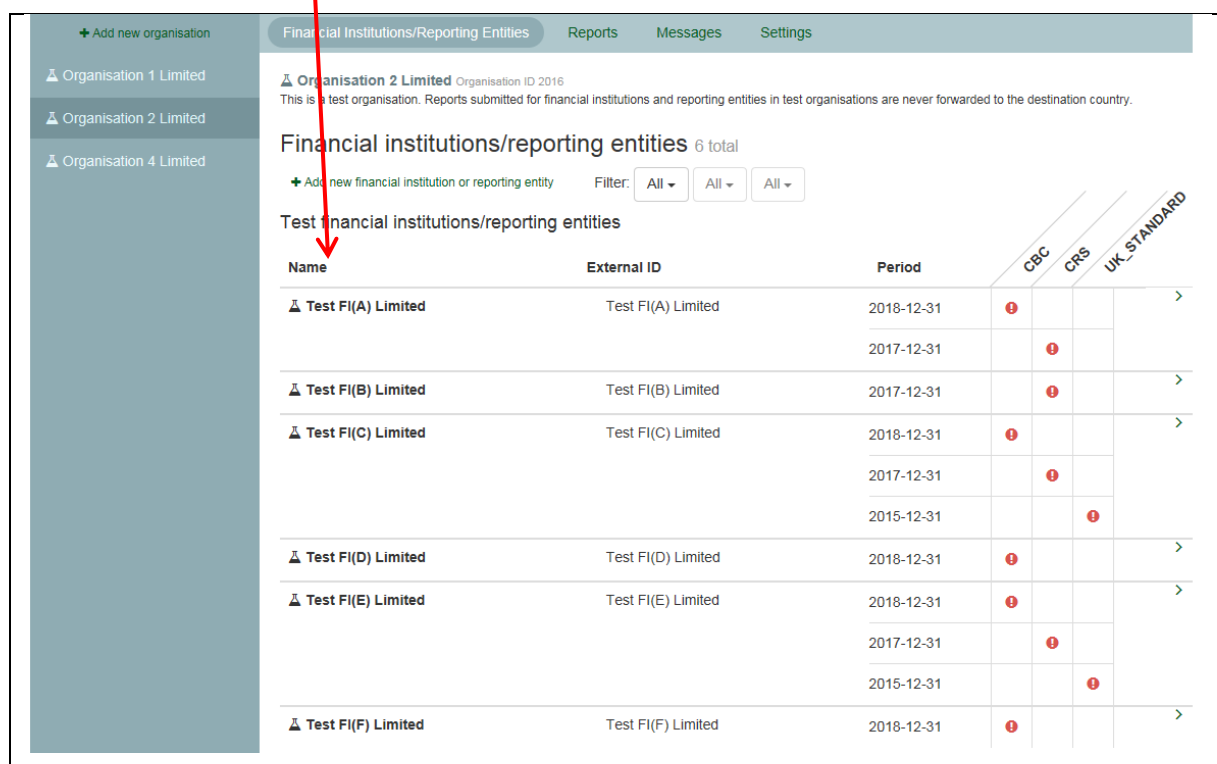
7.4 Archiving/deleting an FI/RE

Only FIs/REs that have not yet reported can be deleted. If a report has been submitted, the FI/RE can be archived. Archiving an FI/RE will remove the requirement to make a nil report and it will not appear in your list of FIs:

If multiple Organisations have been created, click on the appropriate Organisation:



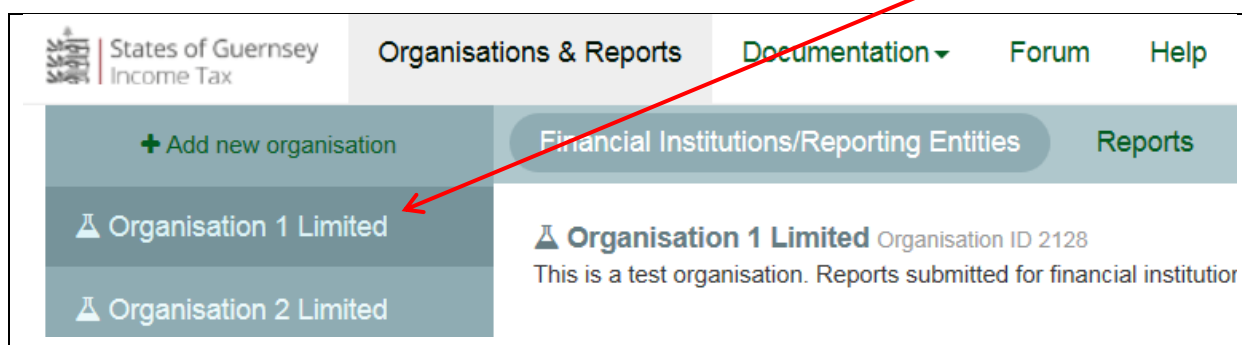
Click on the relevant FI/RE:



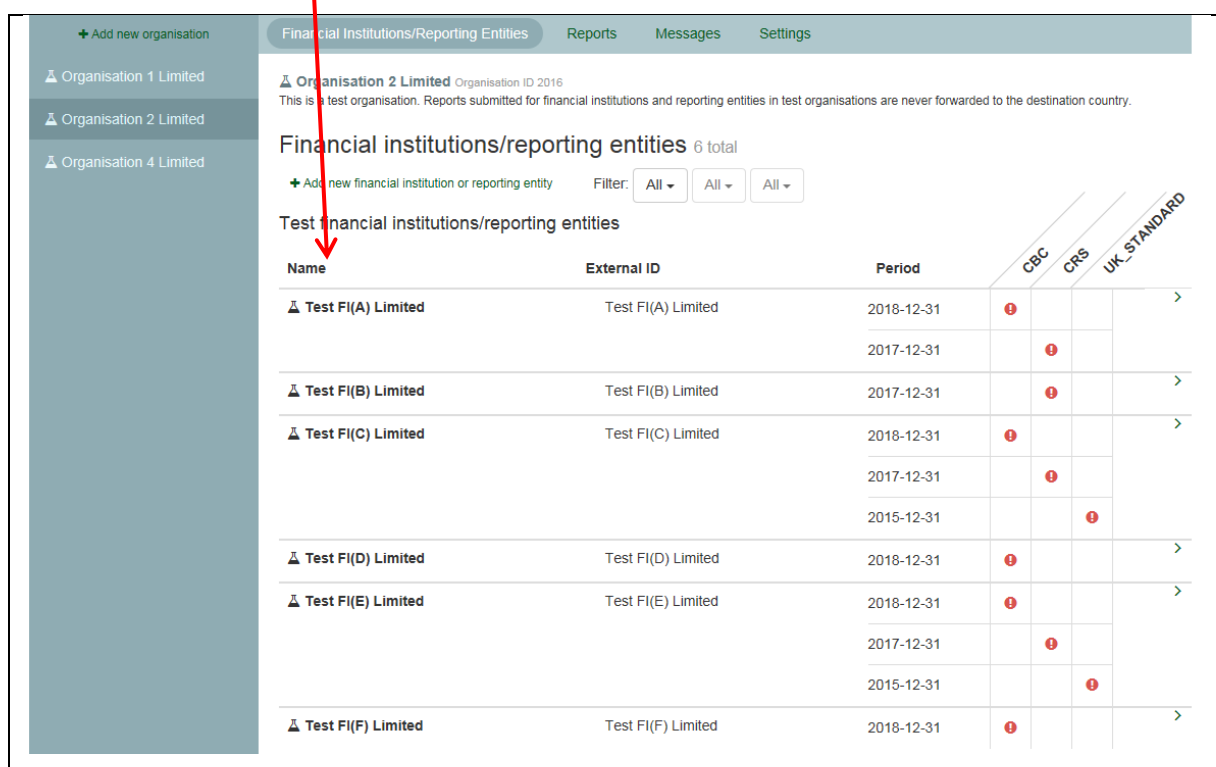
Scroll to the bottom of the screen and click on **Delete financial institution** or **Archive financial institution**, as appropriate.

7.5 Rename an FI or RE

If multiple Organisations have been created, click on the appropriate Organisation:



Click on the relevant FI/RE:



Enter the new name in the **Name** field and click on **Save**. The Guernsey Revenue Service portal will be updated automatically to show that an entity has changed name and requires authorisation.

7.6 Add a new reporting period

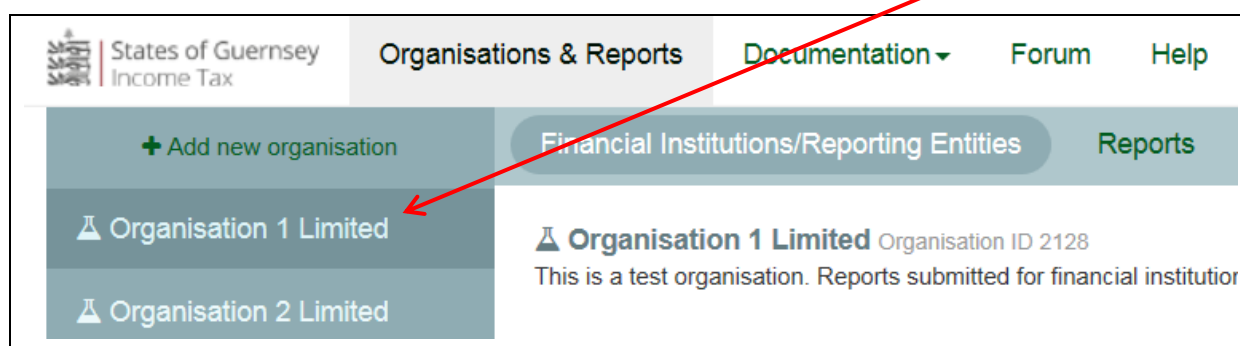
Each year you will need to add the next reporting period for all FIs/REs in your Organisation(s). If the FI/RE has not reported previously:

(A) The 30th June reporting deadline has not yet passed

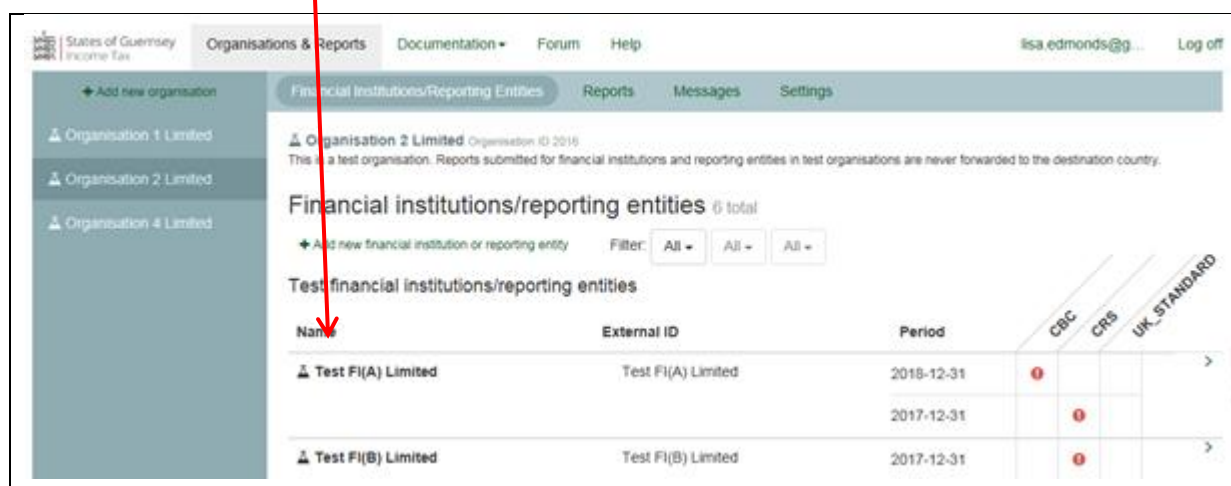
You are registering a new FI/RE: You will be able to select the latest reporting period when registering the FI/RE (see [section 7.1](#)).

The FI/RE has already been registered: You will be able to add a reporting period so long as the reporting deadline has not yet passed, as follows:

If multiple Organisations have been created, click on the appropriate Organisation:



Click on the relevant FI/RE:



Click **+ Add reporting period** next to the appropriate reporting type and select the relevant reporting period:

States of Guernsey
Income Tax

Organisations & Reports Documentation ▾ Forum Help

+ Add new organisation

- Organisation 1 Limited
- Organisation 2 Limited
- Organisation 4 Limited

Financial Institutions/Reporting Entities Reports Messages Settings

Organisation 2 Limited Organisation ID 2016
This is a test organisation. Reports submitted for financial institutions and reporting entities in test org:

Test FI(C) Limited

External ID Test FI(C) Limited

Name

Save

Reporting types	Reporting periods
Country-by-Country Reporting	2018-12-31
Common Reporting Standard	2017-12-31

+ Add reporting period

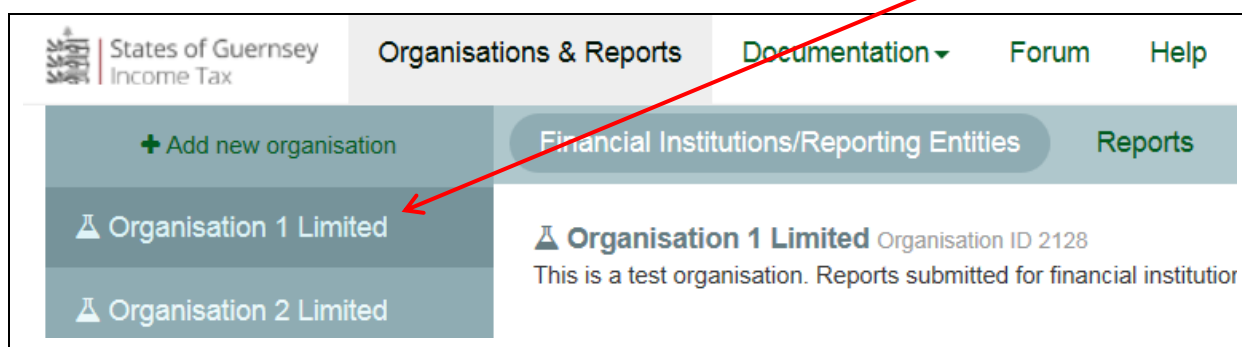
(B) The 30th June reporting deadline has passed (CRS/US FATCA)

Registering a new FI: You will be able to select a prior reporting period when registering a new FI on IGOR (see [section 7.1](#) for how to register an FI). See also [section 8.4](#) regarding submitting late/out of date reports.

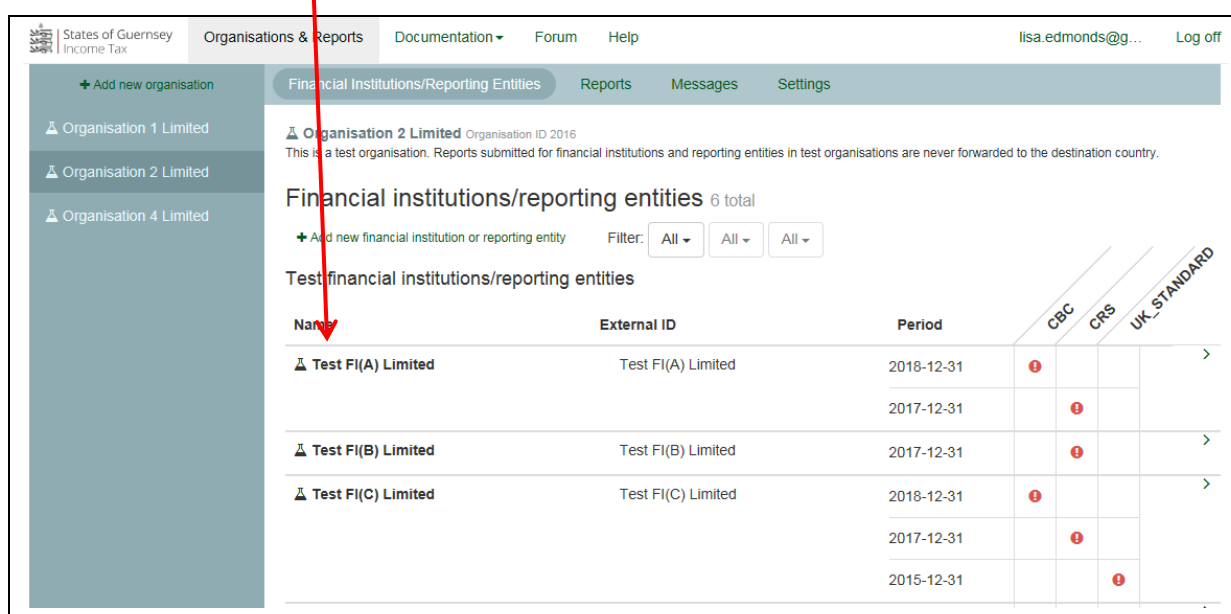
FI has already been registered: You will be unable to add the out of date reporting period and should message Guernsey Revenue Service via IGOR to request that the reporting period be added to the FI. See also [section 8.4](#) regarding submitting late/out of date reports.

7.7 Deleting a reporting period

If multiple Organisations have been created, click on the appropriate Organisation:



Click on the relevant FI/RE:



Click on the symbol  next to the appropriate reporting type and confirm to delete.

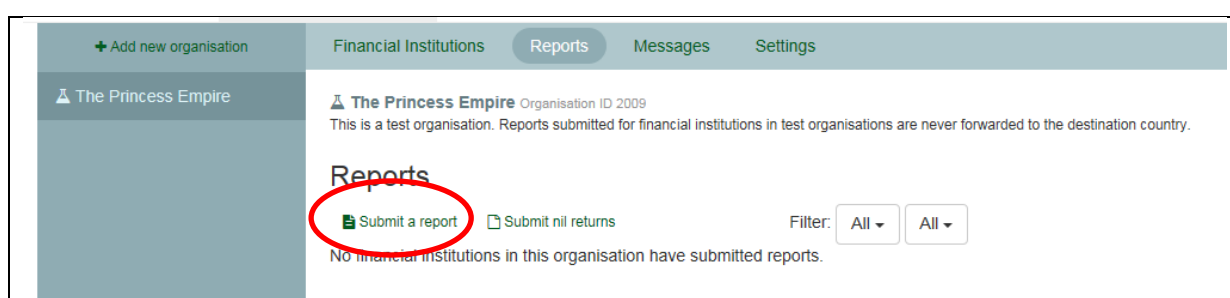
8. Submitting Reports

You may submit reports either using your IGOR portal or directly from your own system using an API key.

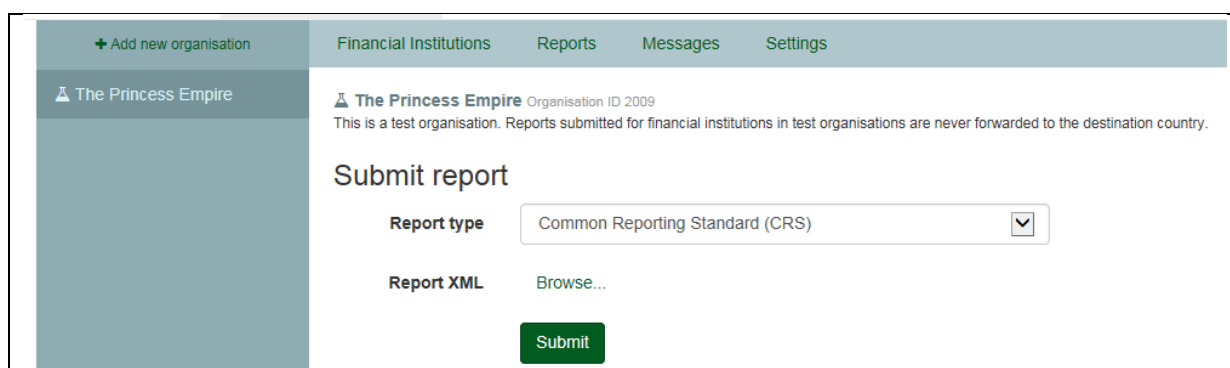
The Guernsey Revenue Service is unable to give advice regarding an FI's/RE's reporting obligations. FIs/REs are encouraged to take independent professional advice if they are at all unsure of their obligations under any of Guernsey's approved international agreements.

8.1 Submitting Reports via IGOR portal

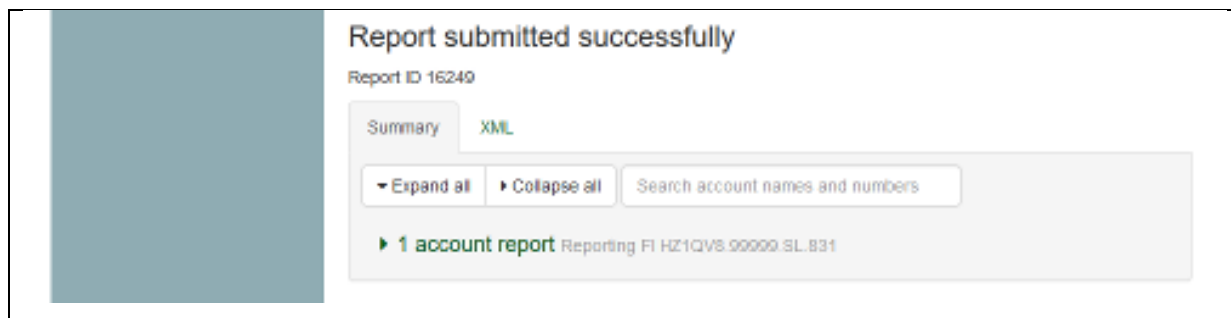
Go to the “**Reports**” tab and click on **Submit a Report**:



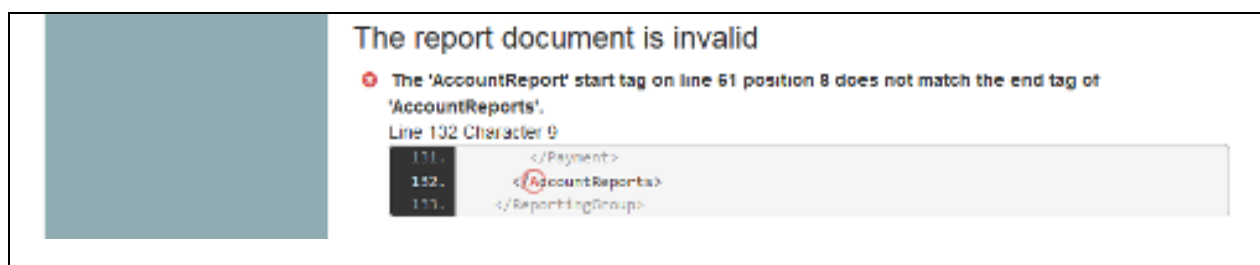
Select the type of report you are submitting and click on **Browse** to upload the XML file:



If the XML file is valid, confirmation of submission will be displayed, along with a report submission ID and a summary of the report contents:

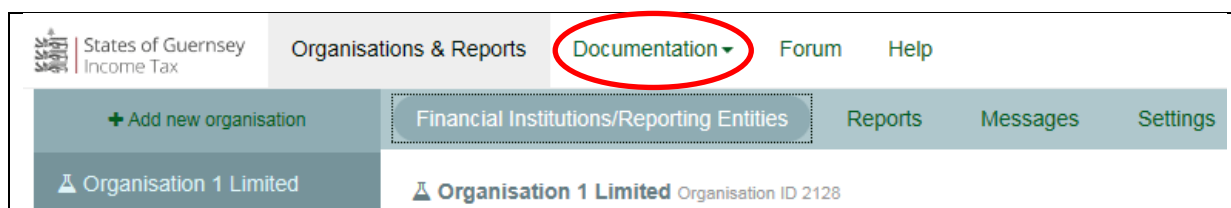


If the XML file is not valid, detailed error messages will be shown, including a link to online help to enable to you resolve the problems and resubmit the report:



8.2 Submitting Reports via API Key

Please see the IGOR guidance available via [Documentation](#) in your portal:



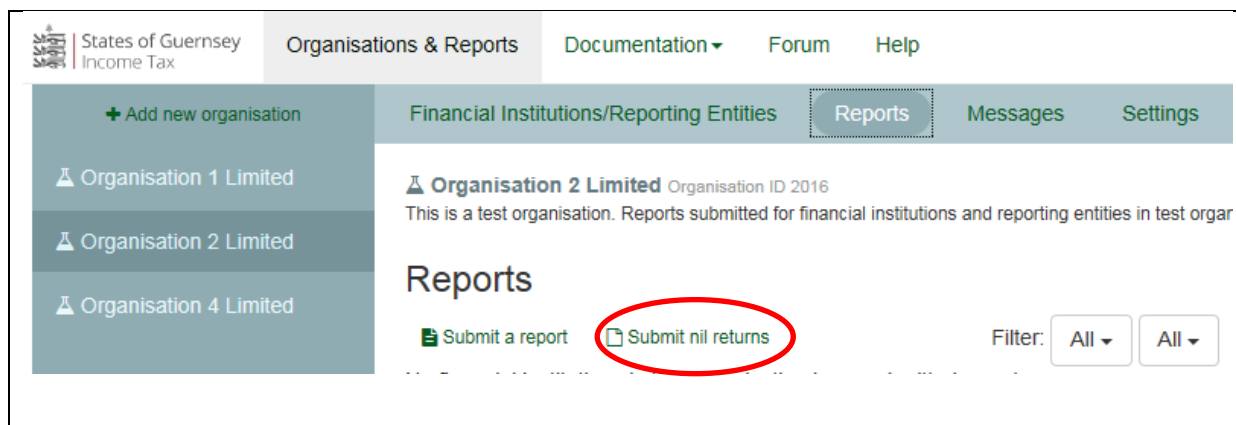
8.3 Submitting Nil Reports (CRS/US FATCA)

Where an FI does not have any accounts to report, you can either:

- upload a XML report containing no account reports, or
- submit a nil report.

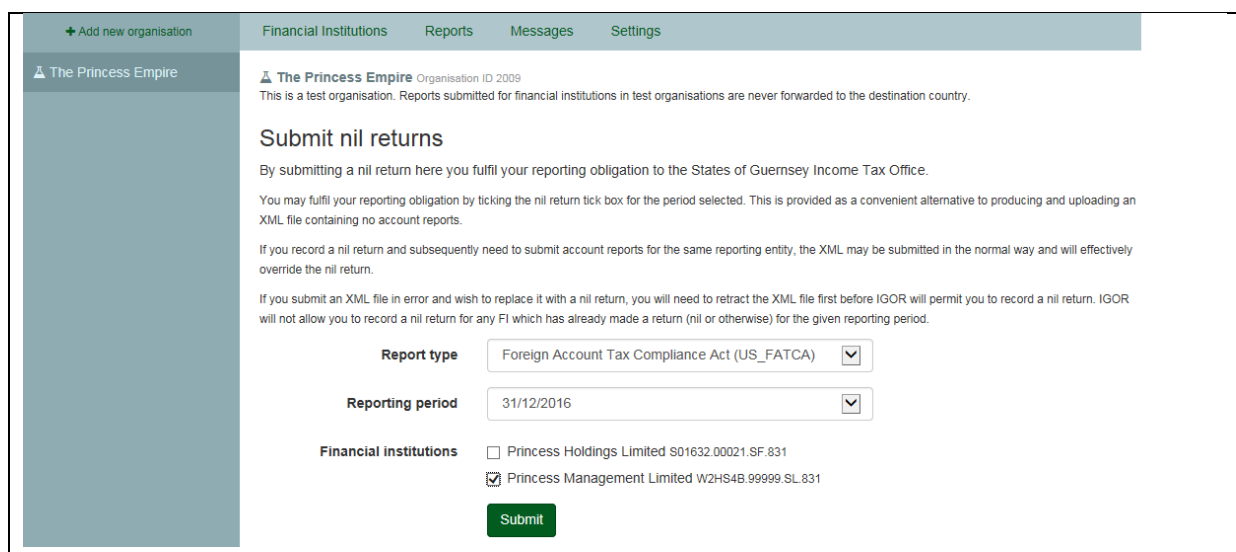
Either option will satisfy the reporting obligation but most Users will find the facility to submit nil reports more convenient as it requires only a simple “tick box”.

To submit a nil report, select the **“Reports”** tab and then click on **Submit nil returns**:



The screenshot shows the 'States of Guernsey Income Tax' portal. The 'Organisations & Reports' tab is active. On the left, there's a sidebar with 'Add new organisation' and a list of organisations: 'Organisation 1 Limited', 'Organisation 2 Limited', and 'Organisation 4 Limited'. The main area shows 'Financial Institutions/Reporting Entities' and 'Reports' tabs. The 'Reports' tab is selected and highlighted with a red dashed box. Below it, the 'Submit nil returns' button is circled in red. Other buttons visible are 'Submit a report', 'Messages', and 'Settings'. A filter dropdown is set to 'All'.

Complete the drop-down boxes to confirm the relevant report type and report period. A list will auto-populate with all applicable registered FIs, which will enable you to select all the applicable FIs in one submission. You must then click on **Submit**:



The screenshot shows the 'Submit nil returns' form. The 'Report type' dropdown is set to 'Foreign Account Tax Compliance Act (US_FATCA)'. The 'Reporting period' dropdown is set to '31/12/2016'. Under 'Financial institutions', there are two checkboxes: 'Princess Holdings Limited S01632.00021.SF.831' (unchecked) and 'Princess Management Limited W2HS4B.99999.SL.831' (checked). A green 'Submit' button is at the bottom.

IGOR Help provides additional guidance with regards to the rules surrounding the submission of nil reports.

8.4 Submitting late reports

Reporting for prior (out of date) years

Once the reporting deadline has passed, you will be unable to add CRS/US FATCA reporting periods to registered FIs. If a report is required for a previous period:

- (1) Message the Guernsey Revenue Service via IGOR to advise which reporting period(s) need to be added, the relevant FI and a full explanation of why the report is late.
- (2) Once the reporting period has been updated you must submit the outstanding report immediately, unless another timeframe has been agreed by the Guernsey Revenue Service.

The Director will review your explanation for the late reporting and consider whether compliance measures, including the application of penalties, is appropriate. This cannot be determined in advance as each case is reviewed on its own merits dependent on the relevant facts.

8.5 Submitted Reports

8.5.1 Viewing the Status of Submitted Reports

You are able to review an audit log of all submitted reports under the “**Reports**” tab. This log is colour coded as follows:

- Invalid reports are highlighted in red. A copy of the failed XML report will not be available, only a log of the error message received.
- Valid reports which have not yet been forwarded will be white (non-highlighted).
- Valid reports which have been retracted are highlighted in yellow.
- Valid reports which have been forwarded to the destination country are highlighted in green.

ID	Type	Financial institution	Destination country	Submitted on
62	US_FATCA	EFDO Limited	US	23/12/2014 12:59 >
60	US_FATCA	EFDO Limited	US	23/12/2014 12:54 >
68	US_FATCA	EFDO Limited	US	23/12/2014 12:49 >
67	US_FATCA	EFDO Limited	US	23/12/2014 12:48 >

8.5.1.1 Invalid Reports

Clicking on an invalid report will show the detailed error messages for the report:

Financial Company Ltd	Financial Company Ltd
	Report ID 67
	US_FATCA
	Submitted by: [redacted] on 23/12/2014 12:54. Destination country: US
	The report document is invalid
	The 'AccountReport' start tag on line 61 position 8 does not match the end tag of 'AccountReports'. Line 132 Character 9

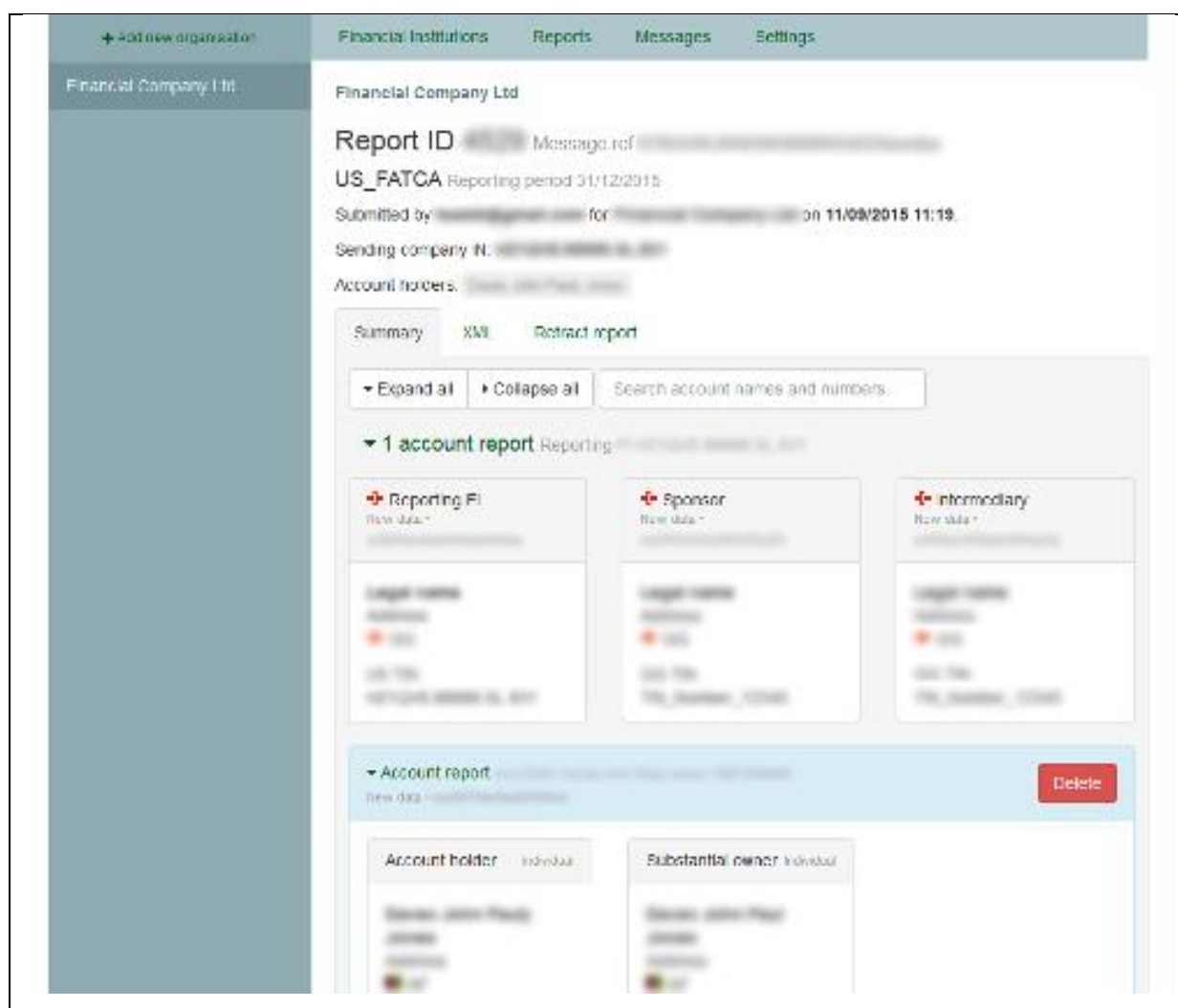
8.5.1.2 Retracted Reports

Clicking on a retracted report will show the date and time at which the report was retracted:



8.5.1.3 Valid Reports

Clicking on a valid report will show a summary of the report contents along with the submitted XML:



If the report has been forwarded to the destination country, it will show the date and time at which it was forwarded:



The screenshot shows a report confirmation page for 'Financial Company Ltd'. The page includes the following details:

- Report ID**: [Redacted]
- US_FATCA**
- Submitted by**: [Redacted] on 23/12/2014 12:49
- Destination country**: US
- Account holders**: [Redacted]

A green banner at the bottom states: 'This report was forwarded to the destination country on 23/12/2014 12:49'.

8.6 Amending Submitted Reports (CRS/US FATCA)

If a report has been submitted in error, or you identify errors after submission, you may retract it.

Retracting a report prevents it from being forwarded to the destination country. A record of the report will be retained within IGOR, but the contents of the report will not be retained.

A report may be retracted at any time **until** the reporting deadline.

After the reporting deadline, but before the report has been forwarded to the destination country (from early September onwards), you may no longer retract a report but you can replace it. The replacement report must contain all of the reporting FIs which were in the original report. Replacing a report has the effect of retracting the original report and submitting its replacement in a single step.

You may no longer retract or replace a report once it has been forwarded to Guernsey's CRS exchange partner jurisdictions; instead, you should submit a correction report (see [section 8.10](#)).

Correction reports are submitted in the same way as standard reports; the format of the report XML document for a correction report is described in the standards for each reporting type.

You do not need to notify the Guernsey Revenue Service in the event you need to submit a correction prior to 1st September 2018.

If you need to submit a correction after 1st September 2018, you will be unable to report without intervention by the Revenue Service enabling the ability for you to report.

If you need to submit a correction at this juncture:

1. Message the Guernsey Revenue Service via IGOR to advise which report needs to be corrected, the relevant FI and a full explanation of why the report needs to be corrected.
2. Once the ability to report has been authorised by the Guernsey Revenue Service, the correction report must be submitted immediately, unless another timeframe has been agreed by the Revenue Service.

The Director will review your explanation for the required correction and consider whether compliance measures, including the application of penalties, is appropriate. This cannot be determined in advance as each case is reviewed on its own merits dependent on the relevant facts.

8.6.1 Retracting a Report

To retract a report:

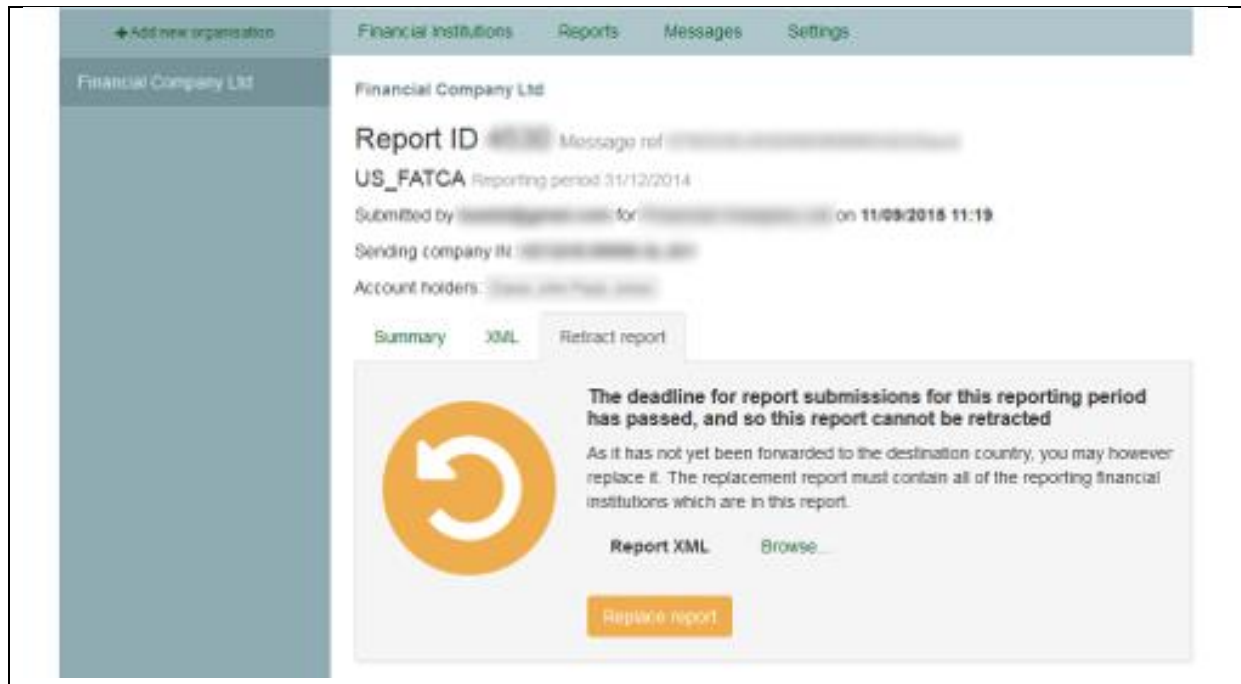
- Tick the checkbox to confirm that you wish to retract the report.
- Press the yellow button **Retract report**.

The screenshot displays the IGOR system interface. At the top, there is a navigation bar with links: 'Add new organisation', 'Financial institutions', 'Reports', 'Messages', and 'Settings'. The left sidebar shows 'Financial Company Ltd'. The main content area is titled 'Financial Company Ltd' and displays report details: 'Report ID', 'Message ref', 'US_FATCA', 'Reporting period 31/12/2015', 'Submitted by', 'for', 'on 10/09/2015 11:45', 'Sending company', and 'Account holders'. Below these details are three tabs: 'Summary', 'XML', and 'Retract report'. The 'Retract report' tab is active, showing a large orange circular icon with a white arrow. To the right of the icon, the text reads: 'If this report has been submitted erroneously you may retract it. Retracting a report prevents it from being forwarded to the destination country. A record of the report will be retained within IGOR, but the contents of the report will not be retained. You may retract a report at any time before it has been forwarded to the destination country. Once a report has been forwarded you may no longer retract it, instead, submit a correction report.' Below this text is a checkbox labeled 'I wish to retract report ID' and a yellow button labeled 'Retract report'.

8.6.2 Replacing a Report

To replace a report:

- Select your replacement XML file
- Press the yellow button **Replace report**.

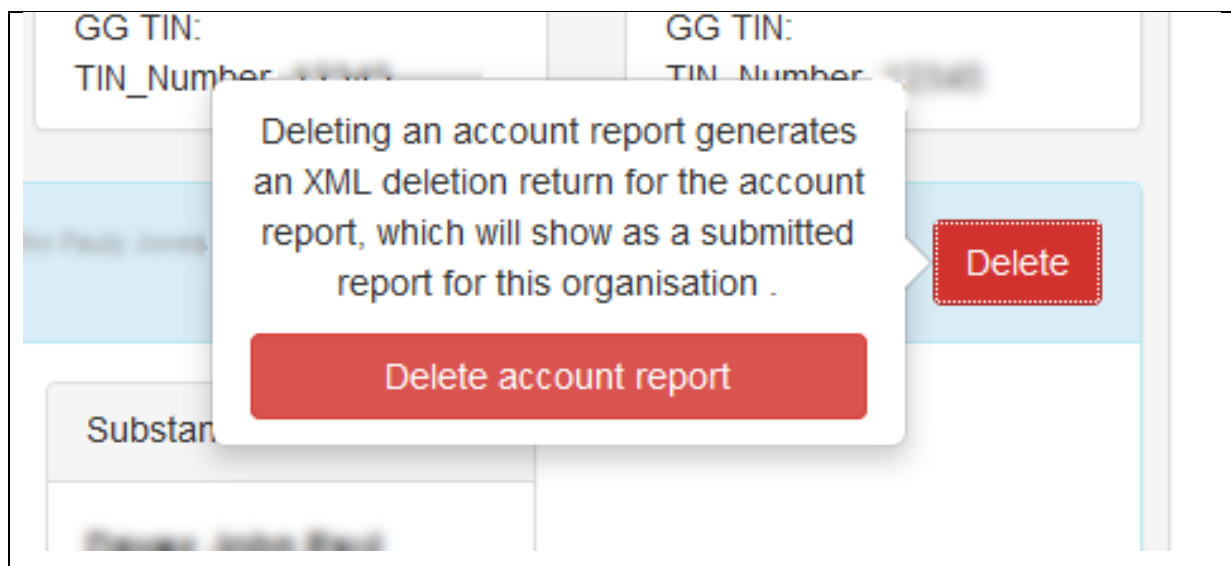


8.6.3 Deleting account reports

While viewing a report you may delete individual account reports. Deleting an account report generates an XML deletion return for the account report, which will show as a submitted report for your organisation.

To delete an account report:

- Click the red **Delete** button on the account report you wish to delete.
- To confirm your intention, click the red **Delete account report** button in the popup which appears:

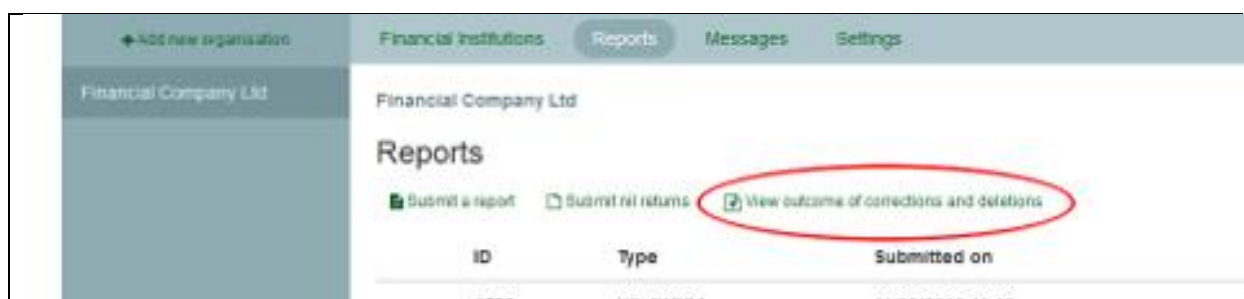


8.6.4 Viewing the outcome of corrections and deletions

You may view the outcome of all correction and deletion reports for any reporting type and reporting period for which you have submitted reports.

To view the outcome of corrections and deletions:

- Under **Reports**, click **View outcome of corrections and deletions**.



- Select the reporting type and period for which you wish to view the outcome of corrections:

Financial Institutions Reports Messages Settings

Financial Company Ltd

Outcome of corrections and deletions

US_FATCA 2014-12-31

Account holders: 2014-12-31 2015-12-31

Summary

Expand all Collapse all Search account names and numbers

Financial Institutions Reports Settings

Outcome of corrections and deletions

CRS 2016-12-31

⚠ This report has one or more errors. See below for details.

Summary XML Download report details (including errors)

8.7 Identifying Outstanding Reports

Click on the “**Organisations & Reports**” tab to view a summary of all FIs registered under that organisation including the relevant reporting regimes and periods. Any marked with a green tick confirm successful report submissions, whilst any marked with a red exclamation mark indicate outstanding reports:

States of Guernsey Income Tax

Organisations & Reports Documentation Forum Help

lisa.edmonds@g... Log off

+ Add new organisation

Organisation 1 Limited

Organisation 2 Limited

Organisation 4 Limited

Financial Institutions/Reporting Entities Reports Messages Settings

Organisation 2 Limited Organisation ID 2016

This is a test organisation. Reports submitted for financial institutions and reporting entities in test organisations are never forwarded to the destination country.

Financial institutions/reporting entities 6 total

+ Add new financial institution or reporting entity Filter: All All All

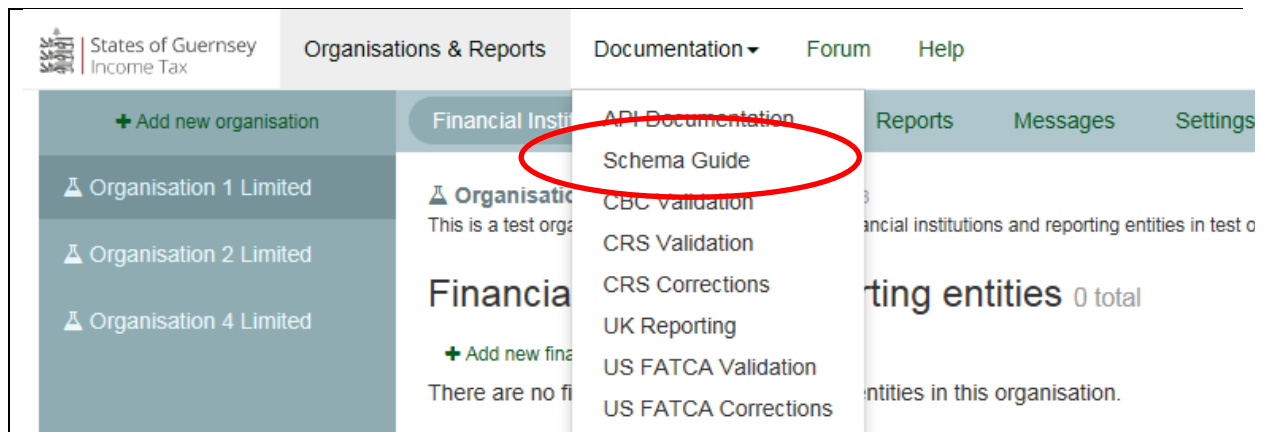
Test financial institutions/reporting entities

Name	External ID	Period	CBC	CRS	UK_STANDARD
Test FI(A) Limited	Test FI(A) Limited	2018-12-31	!		
		2017-12-31		!	
Test FI(B) Limited	Test FI(B) Limited	2017-12-31		!	
Test FI(C) Limited	Test FI(C) Limited	2018-12-31	!		
		2017-12-31		!	
		2015-12-31			!

8.8 Format of Reports

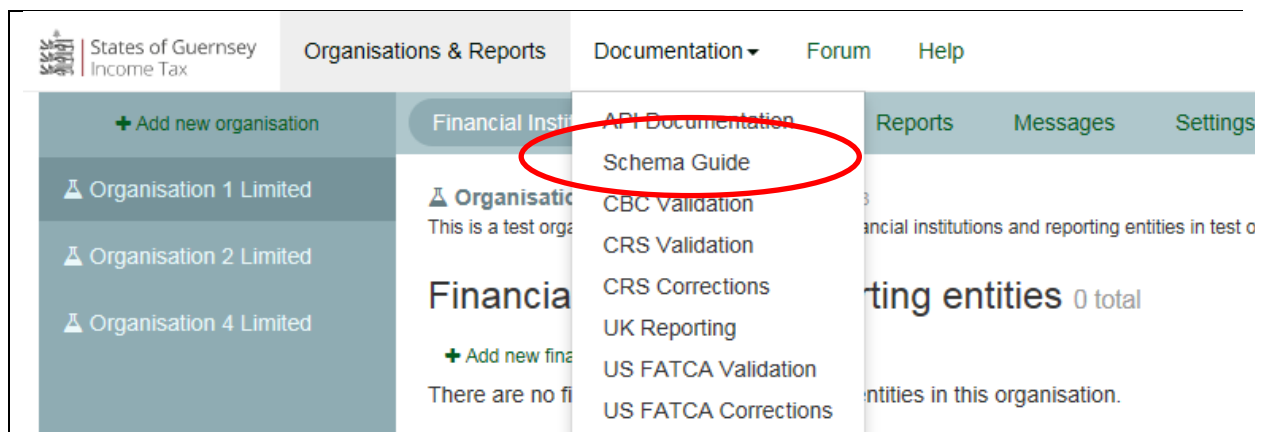
8.8.1 US FATCA Reports

Please see “Schema Guide”, which is available under [Documentation](#) in your portal. This document should be read in conjunction with the [IRS FATCA User Guide](#).



8.8.2 CRS Reports

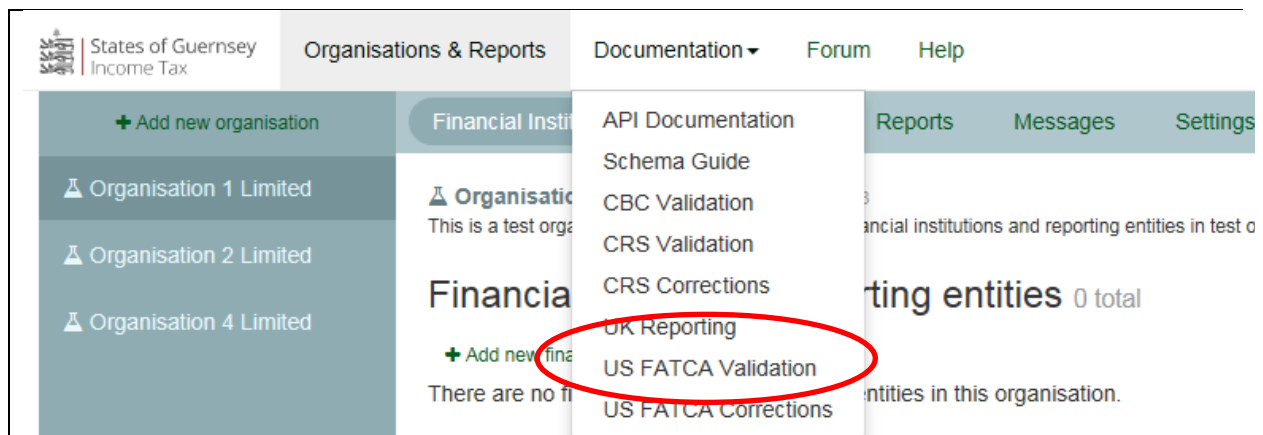
Please see “Schema Guide”, which is available under [Documentation](#) in your portal. This document should be read in conjunction with the Common Reporting Standard User Guide (annex 3 of the [OECD Standard for Automatic Exchange of Financial Information in Tax Matters](#)).



8.9 Validation Errors

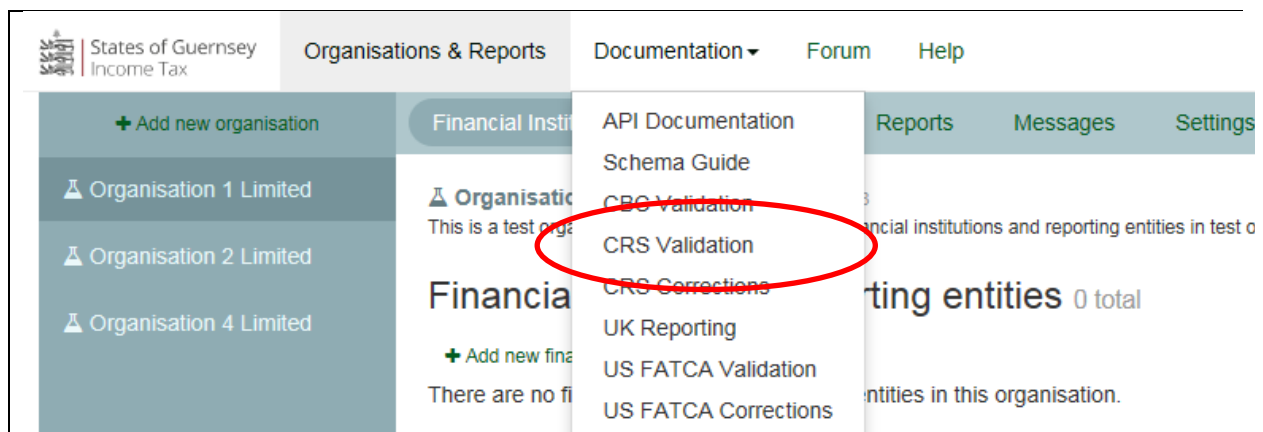
8.9.1 FATCA Validations

Please see “US FATCA Validation”, which is available under [Documentation](#) in your portal. The IRS's additional validation requirements for record-level errors are detailed in [Figure 4-2](#) of the [International Compliance Management Model \(ICMM\) Notifications User Guide](#).



8.9.2 CRS Validations

Please see “CRS Validation”, which is available under [Documentation](#) in your portal.



8.10 Correcting Submitted Reports

8.10.1 Before the 30th June reporting deadline

You can either retract the erroneous report and submit a new report, or submit an amended report which will replace the relevant elements of the erroneous report. It is possible to submit a Correction Report but that is not recommended as it requires more work for the FI. See [IGOR Help](#) for how to do this.

8.10.2 After the 30th June deadline has passed but before the data has been transmitted to the destination jurisdiction

- CRS

Report contains no errors in the reporting FIs: You will be able to replace the report. The replacement report must contain all the reporting FIs which were in the original report. Replacing a report has the effect of retracting the original report and submitting its replacement in a single step. See [IGOR Help](#) under “Retracting Reports” for how to do this. Alternatively you may also submit the relevant correction reports.

Report contains errors in the reporting FIs: You will be unable to retract the report. For the relevant report IDs you will need to submit the required correction reports (see [section 8.11](#) and [IGOR Help](#)). Correction reports are submitted in the same way as new reports, i.e. click on the **Reports** tab, then on **Submit a report**, select “CRS” and upload the file).

FIs already registered but failed to register for reporting period prior to 30th June deadline: You will be unable to add the relevant reporting period to the FI. You should message the Guernsey Revenue Service via IGOR and provide a list of all such FIs so the reporting periods can be added by the Revenue Service so that you can submit the required OECD1 new reports.

FIs not registered prior to 30th June deadline: You will be able to add the relevant reporting date(s) when submitting a request for authorisation. Once authorised by the Guernsey Revenue Service, you can submit the required OECD1 new reports.

- **US FATCA**

Report contains errors in the reporting FIs: You will be unable to retract the report but you may replace it. See **IGOR Help** under “Retracting Reports” for how to do this.

Report contains no errors in the reporting FIs: You will be able to replace the report. See **IGOR Help** under “Retracting Reports” for how to do this.

FIs already registered but failed to register for reporting period prior to 30th June deadline: You will be unable to add the relevant reporting period to the FI. You should message the Guernsey Revenue Service via IGOR and provide a list of all such FIs so the reporting periods can be added by the Guernsey Revenue Service and you can submit the required OECD1 new reports.

FIs not registered prior to 30th June deadline: You will be able to add the relevant reporting date(s) when submitting a request for authorisation. Once authorised by the Guernsey Revenue Service you can submit the required OECD1 new reports.

8.10.3 After the 30th June deadline has passed and the data has been transmitted to the destination jurisdiction

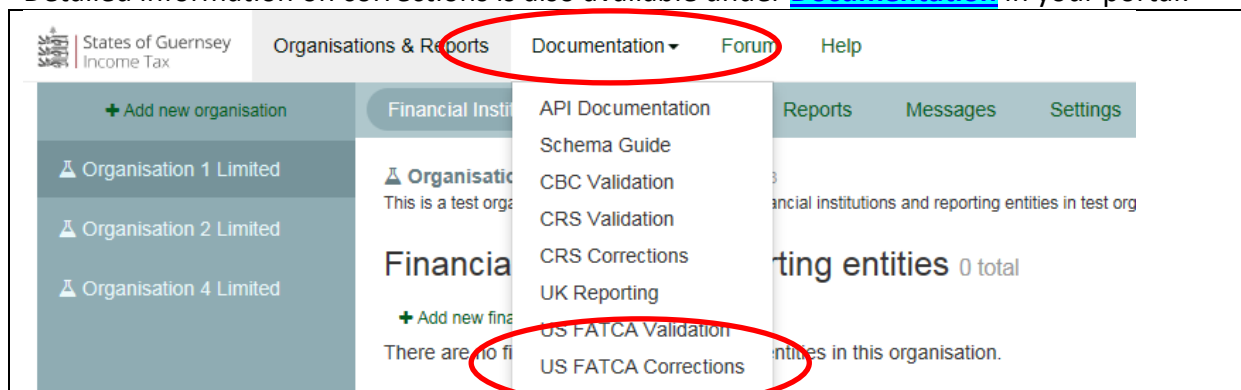
- **CRS**

You can only correct the report by submitting the required correction report. See [section 8.11](#), **IGOR Help** or the “Purple Book” for how to do this.

- **US FATCA**

You can only correct the report by submitting the required correction report. See [section 8.12](#), **IGOR Help** or the [FATCA Schema user guide](#) for how to do this.

Detailed information on corrections is also available under **Documentation** in your portal:



8.11 Correction Reports - CRS

For CRS, the Reporting FI and the Account Reports must be considered separately in the correction process. As such the correction format will depend on the necessary correction (amending or voiding) you need to submit as follows:-

8.11.1 Amending the Reporting FI element only

You should submit an OECD2 correction report which contains the amended data for the Reporting FI. The report must refer to the DocRefID as contained in the Reporting FI element of the original report to be corrected in the CorrDocRefID element. As you do not need to correct any data in the Account Report element, this section is omitted entirely in your XML correction report.

8.11.2 Amending the Account Report only

You should submit an OECD0/OECD2 correction report.

When the correction targets only the Account report element and there is no modification of the related Reporting FI element, the DocTypeIndic "OECD0" is used for the Reporting FI element to "re-send the data". The report must refer to the DocRefID as contained in the Reporting FI element of the original report IN the CorrDocRefID element.

The DocTypeIndic "OECD2" should then be used in the Account Report element to correct the relevant data. The report must refer to the DocRefID as contained in the Account Report element of the original report to be corrected in the CorrDocRefID element.

8.11.3 Amending both the Reporting FI and the Account Report

You should submit an OECD2/OECD2 correction report.

The DocTypeIndic for both the Reporting FI and the Account Report should be "OECD2". The report must refer to the DocRefID as contained in the Reporting FI/Account Report element of the original report in the CorrDocRefID elements.

Voiding Reports incorrectly submitted

In the event you need to delete data already submitted you will need to submit a deletion report.

If you need to delete a report in its entirety, you should submit an OECD3/OECD3 report. The report must refer to the DocRefID as contained in the Reporting FI/Account Report element of the original report in the CorrDocRefID elements.

If you only need to delete one or more account reports, you should submit an OECD0/OECD3 report. "OECD0" is used for the Reporting FI element to "re-send the data". The report must refer to the DocRefID as contained in the Reporting FI element of the original report in the CorrDocRefID element.

The DocTypeIndic "OECD3" should then be used in the Account Report element to delete the Relevant data. You should only include the account reports which you want to delete. The report must refer to the DocRefID as contained in the Account Report element of the original report to be corrected in the CorrDocRefID element.

8.12 Correction Reports – US FATCA

8.12.1 Amending Reports containing errors

You must submit a corrected report with DocTypeIndica FATA2. All data element fields in the amended record must have the amended values for the relevant account.

8.12.2 Voiding Reports incorrectly submitted

You must submit a deletion report with DocTypeIndica FATA3. All data element fields in the voided record must have the same values equal to the original record being voided.

8.13 The Exchange and Validation Process

Guernsey is required to exchange the CRS data submitted to the Director with all Competent Authorities who meet all the requirements of Regulations 3(2), by 30th September for the prior year reportable period. Likewise, Guernsey is required to exchange the US FATCA data submitted to the Director to the IRS by 30th September for the prior year reportable period.

Guernsey commences this exchange process from 1st September. In accordance with Regulation 12, the Revenue Service will publish a list of the all the jurisdictions that data was transmitted by no later than 31st December, in relation to the prior year reporting period.

Upon receipt of Guernsey's data, the receiving jurisdictions will conduct further validation checks and notify Guernsey in the event that they identify any record level errors that require correction.

Following this process, the Director will issue to a Notice to all FIs whom need to submit corrections. This will usually be issued during the first half of the first quarter of the subsequent year. Any submissions that require correction will be indicated on IGOR, along with details of the necessary correction.

9. Available Reference Resources

9.1 Bulletins

These are available at <https://www.gov.gg/crs> and provide regular updates on:

Reporting deadlines
Reporting guidance
Reportable and participating jurisdictions
Validations and corrections required to submitted reports

9.2 Agreements and Legislation

[Bilateral Competent Authority Agreements](#)

[The Income Tax \(Approved International Agreements\) \(Implementation\) \(Common Reporting Standard\) Regulations, 2015](#)

[Intergovernmental Agreement with United Kingdom \(now replaced with CRS\)](#)

[Intergovernmental Agreement with United States of America](#)

[Multilateral Competent Authority Agreement](#)

9.3 Guidance notes – CRS

Issued by Guernsey Revenue Service and updated as required. These are available at <https://www.gov.gg/crs>

[Standard for Automatic Exchange of Financial Information in Tax Matters- Second Edition¹²](#)
© OECD 2017 ('the Purple Book')

[CRS related Frequently Asked Questions²](#)

¹ The Second Edition contains additional technical information on the CRS XML Schema guide. The other parts of the Commentary remain unchanged from the first edition issued in 2014.

² The copyright owner of this material remains the OECD.

9.4 Guidance notes – US FATCA

Issued by Guernsey Revenue Service and updated as required. These are available at <https://www.gov.gg/article/119720/Intergovernmental-agreements-FATCA>

[Standard for Automatic Exchange of Financial Account Information in Tax Matters: Implementation Handbook²](#)

[FATCA XML Schema v2.0 User Guide](#)

10. FAQs/Troubleshooting

10.1 GIIN queries

The GIIN list available at <https://apps.irs.gov/app/fatcaFfiList/flu.jsf>

10.1.1 I am unable to add a GIIN to an FI

Where an FI was previously registered solely for CRS, the GIIN number cannot be added subsequently due to the different verification procedures. There are two options for dealing with this:

Option 1

- archive the pre-existing FI (see [section 7.4](#) for how to archive), and
- re-register the FI for CRS and US FATCA, using the GIIN

This is the recommended option as the FI will appear only once in your organisation's list. This option also will not affect any CRS report already submitted. The original FI will remain in your account (albeit in your archived FIs) and you will still have access to any reports submitted for previous regimes/reporting years.

Option 2

Register the FI again solely for US FATCA with the GIIN.

This means the FI will appear twice in your list of FIs and you will need to bear this in mind for future reporting.

10.1.2 An FI has been renamed or removed from the GIIN list

If an entity is deleted from the GIIN list, IGOR will automatically update and remove it from your organisation's list of FIs.

If an entity is renamed on the GIIN list, IGOR will automatically send an authorisation request to the Guernsey Revenue Service portal.

10.1.3 I have registered for a GIIN but am unable to register the FI on IGOR

The US GIIN list is updated on the 1st of each month, which triggers an automatic update in IGOR overnight. Please bear this in mind when the reporting deadline is approaching, as this means that the earliest you can register for an FI with a GIIN would be on the 2nd of the following month.

You will be unable to send US FATCA reports by the 30th June deadline in respect of any entities which registered for a GIIN after 30th April. It is your responsibility to ensure that any applications for a GIIN are made in good time.

10.2 I am unable to use ‘&’ in the FI name

Per Digimap’s instruction on **IGOR Forum**, ‘&’ should be substituted with ‘&’ (including the semicolon). This is required in XML documents.

10.3 An FI has disappeared from my Organisation’s list

If an entity is deleted from the GIIN list, IGOR will automatically update and remove it from the organisation’s list of FIs.

10.4 I have been advised that a report is outstanding but I can see it was submitted

The report may show as submitted in your “Reports” tab but if it contained errors it will not be validated by IGOR. It is your responsibility to check all your FIs to ensure all reports have been successfully submitted (see [section 8.7](#)).

10.5 I have submitted a report but it is not showing as submitted in my portal

There is no time lag from the time a file is submitted to when it shown as received on the Guernsey Revenue Service portal. Where a report has been successfully submitted it will show in your “Reports” tab as white. Any invalid attempt will show up in red, and if you go into the report it will detail the error with the attempted upload. A link to the appropriate help will also be available – please see this first as it should assist with correcting the problem.

If you have checked the report for errors and believe your IGOR portal is erroneously showing outstanding submissions, please message Guernsey Revenue Service via IGOR and provide the report ID(s) of the applicable submissions so we can review and identify any errors.

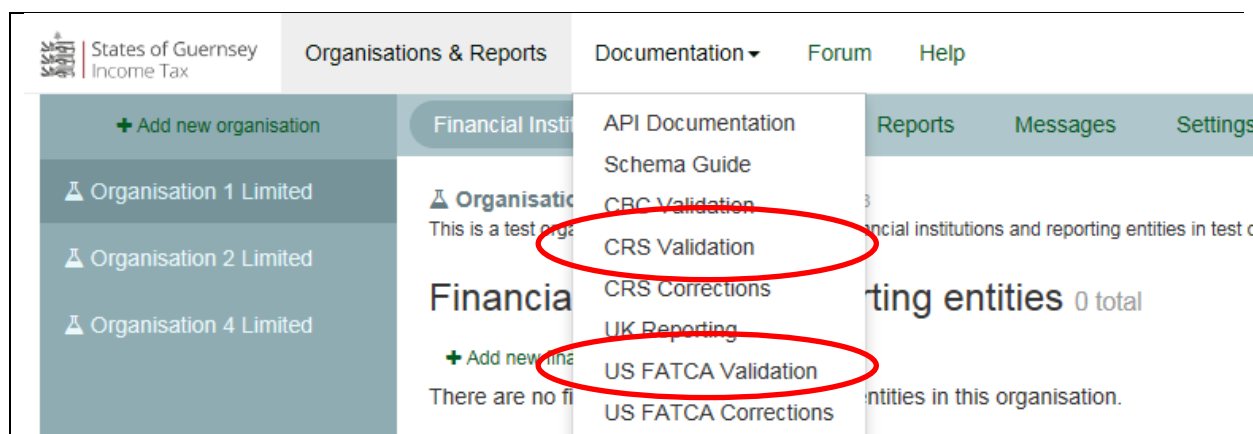
10.6 I have submitted a report but it is not validating

It is possible that you may have a duplicate registration for an FI (for example, the duplicated registration may include a space in the name whereas the original registration didn't).

If this has been noticed before the deadline then you should amend the original FI to include this year's reporting period, delete the newly registered FI and resubmit the report. However, if it's after the reporting deadline you won't be able to add the expired period, so contact the Guernsey Revenue Service so we can fix the problem by amending the original FI to include this year's reporting period and deleting the duplicate FI, which will allow the submitted report to tick in.

10.7 Report errors

Detailed information on reporting errors is available under [Documentation](#) in your portal:



Common report errors

Forbidden Ω The financial institution identified by '***.*****.SP.***' is not registered to this organisation for US_FATCA reporting period 2017-12-31. The reasons for this could be: a) The name of the financial institution has been entered incorrectly in the report (this must match the exact name registered, including punctuation). b) This financial instruction has not yet registered. c) US_FATCA reporting has not been selected for this financial institution.**

1. The Schemas for US FATCA and CRS have different validation requirements.

For US FATCA the SendingCompanyIN in the Message element must be either the IGOR organisation ID (which is what is recommended) or a valid GIIN which is one of the Organisation's authorised FIs. Try removing the GIIN reference and replace with the IGOR organisation ID number and resubmit the report.

2. If an error is still showing, check that the SendingCompanyIN element has been updated with the organisation ID. You may have amended the GIIN number in the sponsor elements in the body of the report. This should not have been changed from the SP GIIN.
3. If problem still persists, it may be that the problem is with the FI Registration and not with the XML itself.

For example, you are trying to submit the report for an FI which was previously authorised with the SL GIIN. You do not have the FI registered for US FATCA with the SP GIIN so you are receiving the error message stating that the FI is not registered on IGOR for US FATCA under this GIIN. You will need to add the FI with the applicable SP GIIN number and should then be able to resubmit the US FATCA report.

Forbidden

"The financial institution identified by '***' is not registered to this organisation for CRS reporting period 20**-12-31. The reason for this could be : a) The name of financial institution has been entered incorrectly in the report (this must match the exact registered, including punctuation). b) This financial institution has not yet registered. c) CRS reporting has not been selected for this financial institution."**

This may be because:

1. You are trying to upload one big file, which will only work if you have registered all the FIs – check all the FIs have been registered.

Whilst you have the option to upload one XML report containing all CRS data for all CRS reportable FIs (as opposed to uploading a separate CRS report for each FI, which is recommended) please note that every reportable FI must be individually registered on IGOR for CRS reporting.

The different registration process for US FATCA and CRS and how to report sponsored entities is explained in [Bulletin 2016/5](#) and [Bulletin 2018/2](#) respectively.

2. The Organisation's name is registered differently – it must match exactly (punctuation, lower case and upper case) in order to pass the validation checks. The name should be amended in the XML Schema.

3. The organisation has used an incorrect GIIN.

First check that there is no duplicate FI with the same GIIN (for example, it may have included a space in the name whereas the original registration in didn't). In this case the FI that hasn't yet reported can be deleted (rather than archived)

Remove the GIIN from the Sending CompanyIN data element in the Message element and replace it with the IGOR organisation ID (which is what is recommended) or a valid GIN which is one of the Organisation's authorised FIs.

The value '***' is neither your IGOR organisation ID (recommended), nor the GIIN of a financial institution registered to this organisation.**

For US FATCA the SendingCompanyIN in the Message element must be either the IGOR organisation ID (which is what is recommended) or a valid GIN which is one of the Organisation's authorised FIs.

For CRS this element can be removed completely.

10.7.1 I do not know the date of birth for a reportable person

CRS

The element can be removed.

US FATCA

If the US TIN and date of birth is not known, you will be unable to submit the report. You will need to:

- Remove these account reports from your US FATCA submissions (they will not work as they do not meet the requirements).
- Send an email/letter to the Director at eoig@ov.gov confirming their inability to report the accounts for US FATCA reporting and attaching an Excel list providing all the relevant details of the undocumented accounts.

10.7.2 I do not know the TIN of a reportable person

US FATCA

If the date of birth is known, 9 A's [AAAAAAAAA] can be used for the TIN for pre-existing accounts for the calendar years 2017, 2018 and 2019 (provided that the criteria as detailed in [Bulletin 2018/1](#) is met).

The exception is when the entity accountholder or payee does not have a US TIN because it is a passive NFFE, an owner-documented FFI, or a non-participating FFI, in which case you should remove the TIN element from the XML Schema in order to submit the report.

If the US TIN and date of birth is not known, you will be unable to submit the report. You will need to:

- Remove these account reports from your US FATCA submissions (they will not work as they do not meet the requirements).
- Send an email/letter to the Director at eoig@ovg.gov confirming their inability to report the accounts for US FATCA reporting and attaching an Excel list providing all the relevant details of the undocumented accounts.

10.7.3 How do I record an account holder's middle name?

Although IGOR will accept recording the middle name of an account holder on the same line as the first name, the receiving Competent Authority may not accept it. Please consult Annex 3 of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters.

11. Document Revision Audit

Superseded documents

None

Version history

Version	Date	Comments
1	27/12/2018	Initial Guide drafted