Q: Data points on controls

Fields marked with * are mandatory.

Data points on controls

Objective of the consultation

AMLA would like to receive feedback on provisions of the draft RTS under Article 40(2) of Directive (EU) 2024/1640 ('AMLD') and in particular on the specific questions set out below.

Comments are most helpful if they:
respond to the question stated;indicate the specific point to which a comment relates;contain a clear rationale; provide evidence to support the views expressed/ rationale proposed; anddescribe any alternative regulatory choices AMLA should consider.
Such comments should be sent by **27 September 2026, 23:59 (CET).**

Personal data protection:

The protection of individuals with regard to the processing of personal data by the AMLA is based on Regulation (EU) 2018/1725. Further information on the processing of the personal data is available in the Data Protection Notice.

All legal details can be found in our Specific Privacy Statement (SPS).

How to provide feedback

All the fields marked with an asterisk (*) are mandatory.

Where applicable, the reference year for this questionnaire is 2025.

We are using a survey format to help us analyse feedback effectively and efficiently. For this reason, document uploads are not enabled for this exercise, and we kindly invite you to share your comments directly within the survey.

Please do not provide any sensitive or personal information in your responses, as all answers will be published.

Please note that by submitting your contribution, you acknowledge that it will be published on AMLA's website. All contributions will be published after the consultation closes, unless you request otherwise. If you wish your comments to be treated as confidential, please clearly indicate this in the consultation form. The name of organisations submitting their contribution will also always be published. The name of the natural person providing a contribution will be published unless they object to said publication. Please refrain from inserting further personal information beyond what we ask from you. In particular, please refrain from providing confidential information or special categories of personal data (that is "personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person's sex life or sexual orientation"). Your email address will never be published.

Before publication, AMLA staff will perform a limited screening of all contributions provided for the sole purpose of filtering any inappropriate submissions. After this, the replies are made available to the public directly on AMLA's public consultations page.

Please note that your contribution may be subject to a request for access to documents under Regulation 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC.

A confidential response may be requested from us in accordance with Regulation 1049/2021 regarding public access to European Parliament, Council and Commission documents. We may consult you if we receive such a request. Any decision not to disclose a response is subject to review by the European Ombudsman.

Language disclaimer
AMLA welcomes submissions in all official EU languages. You can change the displayed language of this public consultation using the language selector in the top right corner of the EU Survey platform. Please note that all language versions other than English have been produced using machine translation and may contain inaccuracies. When in doubt, please refer to the English version. Should you encounter issues with submitting your responses, please contact us by email at public.consultations@amla.europa.eu no later than 48 hours before the deadline of the consultation period.

Respondent profile

* The contribution is made by:

An organisation

* First name of individual (individual respondent or representative of organisation)

100 character(s) maximum

Michael

* Surname of individual (individual respondent or representative of organisation)

100 character(s) maximum

Schick

* Email (note that your email address will not be published)

100 character(s) maximum

Michael.Schick@etaf.tax

* Publication of your name and surname:

- [x] I agree to the publication of my name and surname (note that your email address will never be published).
- [ ] Contribution to be published without my name and surname (note that your email address will never be published).

* Would you like the comments you provide in this questionnaire to be treated as confidential?

- [ ] Yes
- [x] No

* Which of the following best describes your organisation?

- [ ] Obliged entity (OE) (in the sense of Article 3 of Regulation (EU) 2024/1624 Regulation - EU - 2024/1624 - EN - EUR-Lex)
- [ ] Competent Authority (in the sense of Article 2 (1) (44) of Regulation (EU) 2024/1624 Regulation - EU - 2024/1624 - EN - EUR-Lex)
- [ ] Self-Regulatory Body (in the sense of Article 2 (1) (47) of Regulation (EU) 2024/1624 Regulation - EU - 2024/1624 - EN - EUR-Lex)
- [x] Industry Association
- [ ] Civil Society Organisation / NGO
- [ ] Other (please specify)

* Please select the country from which you or your organisation carry out your main activities:

BE - Belgium

Feedback on data points on the quality of AML/CFT controls

This survey seeks feedback on the list of data points set out in Annex II of the draft RTS, which specifies the data points to be collected for the assessment of the quality of AML/CFT controls of obliged entities.

This will help ensure that the final RTS reflect the practical availability, clarity, relevance and proportionality of the proposed reporting requirements across the different categories of obliged entities in the non-financial sector.

Category I: Governance, Culture & Compliance Function

Controls Data Point 1: Does the obliged entity have written internal policies and procedures covering the entirety of the AML/CFT framework?

Legal References and Draft Definitions:

Internal policies and procedures are defined in Article 9 AMLR.

Please provide the relevant answer as below:

-Yes, covering all applicable elements of Article 9 AMLR

-Yes, but not covering all applicable elements

-No

Is this data point clearly formulated and understandable?

- ( ) Yes
- (•) No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

DP 1 should make it clear that when it says "covering the entirety of the AML/CFT framework" this means the policies and procedures that apply to the tax advisory activity, taking into consideration its size, the nature of its activities and its ML/TF risk profile, in line with article 9(1) AMLR. Tax advisers should not be regarded as if all firms need the same controls regardless of their size, complexity and risk profile.

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (•) Not applicable (N/A)

Controls Data Point 2: How often does the obliged entity update its written AML/CFT procedures?

Legal References and Draft Definitions:

Please indicate the frequency of updates to obliged entity's written AML/CTF policies and procedures:

- No updates are carried out

- Quarterly

- Semi-annually

- Annually

- Over one year

- Other

Is this data point clearly formulated and understandable?

- ( ) Yes
- (•) No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

> In ETAF's view, a fixed update interval is not suitable for tax advisory services. AML/CFT procedures should be reviewed and amended as needed, taking into account changes in the practice's activities, applicable requirements, and ML/TF risk profile. A risk-based approach should therefore be followed rather than one based on fixed review periods.

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 3: Date of the last update of the obliged entity's written AML/CFT procedures

Legal References and Draft Definitions: *Please provide the date of the last update of the obliged entity's written AML/CFT procedures*

Is this data point clearly formulated and understandable?

- ○ Yes
- ◉ No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

> The fact that an update has been made does not by itself indicate that the AML/CFT procedures are effective or suitable with regard to the real ML/TF risks facing a tax advisory practice; the procedures should be reviewed and updated when necessary, taking into account any changes in risks, activities, or requirements. DP 3 should either be deleted or be replaced by a more risk-appropriate indicator.

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 4: Total number of staff (in FTEs)

Legal References and Draft Definitions: *Please provide the total number of obliged entity's FTEs with maximum two decimal places as of the end of the reference year. An FTE is equal to the number of hours a full-time employee works for an obliged entity.*

Is this data point clearly formulated and understandable?

- [ ] Yes
- [x] No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

DP 4 should clarify who is included in “staff”, in particular self-employed professionals and personnel shared across several entities. Given the different organisational models of tax advisory practices across Member States, a harmonised definition is needed to ensure consistent and comparable reporting.

Is the requested information available to you?

- [ ] Yes, readily available
- [ ] Yes, but only with manual adjustments or additional processing
- [ ] No, the information is not routinely collected or recorded
- [x] Not applicable (N/A)

Controls Data Point 5: Total number of staff (in FTEs) assigned with AML/CFT responsibilities

Legal References and Draft Definitions: *Indicate the number of staff of the obliged entity (in FTE) assigned with AML/CTF responsibilities as of the end of the reference year. The number of FTEs can be reported with maximum two decimal places.*
Staff assigned with AML/CTF responsibilities should include at least:
- The compliance officer appointed in accordance with Article 11 AMLR and all the staff assisting the compliance officer in the tasks defined in Article 11 AMLR.
- Staff responsible for carrying out the analysis mentioned in Article 69(2) AMLR and staff responsible for reporting suspicious transactions in accordance with Article 69 AMLR.
- Staff responsible for establishing and reviewing the internal policies and procedures mentioned in Article 9 AMLR
- All other staff performing tasks related to those listed in Article 20 AMLR

Is this data point clearly formulated and understandable?

- [ ] Yes
- [x] No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

DP 5 does not make clear how FTEs should be calculated where AML/CFT responsibilities form only part of a person's role. In tax advisory practices, AML/CFT duties are often integrated into broader professional work and many staff may support the compliance function. It should be clarified how working time attributable to AML /CFT tasks is to be allocated.

Is the requested information available to you?

- [ ] Yes, readily available

- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Controls Data Point 6: At which frequency is the obliged entity's staff subject to AML/CTF training?

Legal References and Draft Definitions:

Please indicate the frequency at which the staff is subject to AML/CTF training:
No training is carried out
Quarterly
Semi-annually
Annually
Over one year
Other, please specify (for example, upon onboarding for new staff before or shortly after commencing duties, ad hoc / event-driven training, etc.)
AML/CFT training: Structured education or instruction provided to employees to ensure they understand their legal obligations, institutional policies, and practical procedures for preventing and detecting money laundering and terrorist financing. Reference can be made to the training programmes as described in Article 12 AMLR.

Is this data point clearly formulated and understandable?

- ( ) Yes
- (x) No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

> DP 6 should distinguish between periodic, onboarding and event-driven AML/CFT training. Tax advisory practices may use a combination of these approaches, which cannot be accurately reflected by a single frequency category. Ideally, multiple responses should be allowed or separately record recurring and ad hoc training.

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Controls Data Point 7: At which frequency is the senior management of the obliged entity subject to AML /CTF training?

Legal References and Draft Definitions:

Please indicate the frequency at which the senior management is subject to AML/CTF training:

No training is carried out

Quarterly

Semi-annually

Annually

Over one year

Other, please specify

Definition of senior management is provided in the Article 2 (40) of the AMLR.

AML/CFT training: Structured education or instruction provided to employees to ensure they understand their legal obligations, institutional policies, and practical procedures for preventing and detecting money laundering and terrorist financing. Reference can be made to the training programmes as described in Article 12 AMLR.

Is this data point clearly formulated and understandable?

- ○ Yes
- ◉ No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

Please refer to comments for DP6.

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 8: Total number of staff (in FTEs) subject to AML/CFT training

Legal References and Draft Definitions:

Please indicate the total number of staff (in FTEs, maximum two decimal places) including where relevant, agents and distributors subject to AML/CFT training.

Is this data point clearly formulated and understandable?

- ○ Yes
- ◉ No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

DP 8 should make clear who is to be regarded as 'staff' and explain how individuals who are not employees (such as agents or other external professionals where appropriate) are to be converted into full-time equivalents. This is especially important in view of the different organisational models followed by regulated tax advisory practices in the various Member States. Please refer to DP5 comments.

Is the requested information available to you?

- ◯ Yes, readily available
- ◯ Yes, but only with manual adjustments or additional processing
- ◯ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 9: Total number of staff (in FTEs) subject to AML/CFT training that have successfully completed the training

Legal References and Draft Definitions:

Please indicate the total number of staff (in FTEs, maximum two decimal places) subject to AML/CFT training, including where relevant, agents and distributors, that have successfully completed the training.

Is this data point clearly formulated and understandable?

- ◯ Yes
- ◉ No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

See comments above for FTE.

Is the requested information available to you?

- ◯ Yes, readily available
- ◯ Yes, but only with manual adjustments or additional processing
- ◯ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Category II: Internal Controls & Outsourcing

Controls Data Point 10: Have the internal AML/CFT policies, procedures and controls been assessed by an internal/external audit?

Legal References and Draft Definitions:

Please indicate if the internal AML/CFT policies, procedures and controls have been assessed by an internal /external audit in line with requirements of Article 9(2)b of AMLR.

Is this data point clearly formulated and understandable?

- Yes
- [x] No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

DP 10 does not specify the scope or the results of the internal or external audit. The fact that an audit has taken place by itself does not show that the AML/CFT controls are of good quality or effective. It is therefore imperative for the data point to indicate whether the relevant controls were assessed and whether the assessment revealed any material weaknesses or deficiencies.

Is the requested information available to you?

- Yes, readily available
- Yes, but only with manual adjustments or additional processing
- No, the information is not routinely collected or recorded
- [x] Not applicable (N/A)

Controls Data Point 11: How often are the obliged entity's internal AML/CFT policies, procedures and controls assessed by an internal/external audit?

Legal References and Draft Definitions:

Please indicate the frequency at which the obliged entity's internal AML/CFT policies, procedures and controls are assessed by an internal/external audit:

- Once per year

- Every 2 years

- Over 2 years

- Other (please specify)

Is this data point clearly formulated and understandable?

- Yes
- [x] No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

Although the policies, procedures, and controls are combined in DP 11, they may still be assessed at different intervals. A single frequency might lead to an inaccurate representation of the review of AML/CFT controls in a tax advisory practice. The data point should be such as to distinguish between these elements or to allow the assessment frequencies to be reported separately.

Is the requested information available to you?

- Yes, readily available

- Yes, but only with manual adjustments or additional processing
- No, the information is not routinely collected or recorded
- (selected) Not applicable (N/A)

Controls Data Point 12: Are there any findings of internal/external audits pending remediation?

Legal References and Draft Definitions:

Please indicate the total number of findings detected by internal or external audits that are pending remediation as of the end of the reference year, broken down by the area of AML/CFT compliance that they concern, among the following ones:

- Internal polices, procedures and controls (including group-wide requirements)
- Business-wide risk assessment
- Integrity of employees and adequacy of the compliance function (including training)
- Whistleblowing channels and procedures
- Outsourcing/reliance on third parties
- Identification and verification of the customers' identity
- Identification and verification of the identity of beneficial owners/understanding BO and control structure of the customer (including reporting of discrepancies)
- Understanding of the purpose and nature of the business relationship
- Understanding the nature of customers' business/source of funds/source of wealth
- Ongoing monitoring of the business relationship
- Record-keeping
- Transaction monitoring
- Suspicious transaction/activity identification and reporting (including non-tipping off)
- Other disclosures/reporting to FIU and communications/orders from FIU (blockages, non-execution of transactions)
- PEP identification and application of enhanced measures
- Customer risk assessment
- Application of enhanced due diligence measures (including specific ones in relation to high-risk countries /cross-border transactions, correspondent relationships, CASPs/crypto, residence by investment, etc.)
- Application of simplified due diligence measures
- Compliance with the Regulation on information accompanying transfers of funds and certain crypto-assets
- Terrorist Financing specific controls
- Proliferation Financing specific controls
- Targeted financial sanctions screening and implementation

For the purposes of this data point, findings are to be interpreted as weaknesses in the internal policies, procedures and controls subject to remediation have been detected by the internal or external audit

Is this data point clearly formulated and understandable?

- Yes

◉ No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

The DP 12 should make it clear how findings relating to several listed areas are to be classified. Some of the categories, for example, 'understanding' the purpose of a relationship or the customer's business, are too subjective. ETAF therefore calls for clearer definitions and state whether each finding should be counted only once under the main area.

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 13: Does the obliged entity outsource any of the AML/CFT obligations?

Legal References and Draft Definitions:

Please indicate if the obliged entity outsources any of its AML/CTF obligations as defined in Article 18 AMLR. Cases of services outsourced within the same group (intragroup outsourcing and shared services centres) must be accounted for. Processes or arrangements that contribute to the performance of a requirement under AMLR, but where the performance of the requirement itself is not carried out by a service provider, such as the use or acquisition of third-party software or the access to databases or screening services by the obliged entity, are not considered to be outsourcing (cf. Recital 47 AMLR).

Is this data point clearly formulated and understandable?

- ◉ Yes
- ○ No

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 14: Is there a written agreement with the party to whom the AML/CFT obligations are outsourced outlining the roles and responsibilities in place?

Legal References and Draft Definitions:

Please indicate if there is a written agreement with the party to whom the AML/CFT obligations are outsourced outlining the roles and responsibilities in place in line with the Article 18(4) of AMLR.

Is this data point clearly formulated and understandable?

- (x) Yes
- ( ) No

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Category III: Risk Assessment

Controls Data Point 15: Does the obliged entity perform business-wide risk assessments?

Legal References and Draft Definitions:

Please provide one of the following answers: Yes/No/ Not applicable (in line with Article 10(3) of AMLR).

Business Wide Risk Assessment (BWRA) as referred to in Article 10 AMLR

Is this data point clearly formulated and understandable?

- (x) Yes
- ( ) No

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Controls Data Point 16: Date when the obliged entity's business-wide risk assessment was last reviewed or updated.

Legal References and Draft Definitions:

Please provide date when the obliged entity's business-wide risk assessment was last reviewed or updated.

Is this data point clearly formulated and understandable?

- (x) Yes
- ( ) No

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing

- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Controls Data Point 17: Based on the latest business-wide risk assessment performed, what is the risk exposure of the obliged entity?

Legal References and Draft Definitions:

Please provide the level of residual risk exposure of the obliged entity based on the latest BWRA:
Low
Medium
High
Other (please specify)

Business Wide Risk Assessment (BWRA) as referred to in Article 10 AMLR.

Is this data point clearly formulated and understandable?

- (x) Yes
- ( ) No

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Controls Data Point 18: Does the obliged entity have policies and procedures on Customer Risk Assessment (CRA)?

Legal References and Draft Definitions:

Please indicate whether the obliged entity has policies and procedures in place to calculate and assign risk scores to customers. .

Is this data point clearly formulated and understandable?

- ( ) Yes
- (x) No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

DP 18 must not treat having policies and procedures for customer risk assessment as the same as having a formal system for calculating and assigning risk scores. Tax advisory practices can assess and classify customer risk based on qualitative factors. The data point should focus on whether customer risks are identified, assessed, and properly categorised, not on assuming a specific scoring method is used.

Is the requested information available to you?

- ◯ Yes, readily available
- ◯ Yes, but only with manual adjustments or additional processing
- ◯ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Category IV: Customer Due Diligence

Controls Data Point 19: Number of customers per ML/TF risk category.

Legal References and Draft Definitions:

Number of customers during the reference year per ML/TF risk category assigned as of the end of reference year:

low risk

medium risk

high-risk

other(s) (please specify)

The number of customers reported has to include ongoing business relationships, terminated business relationships and occasional transactions that took place during the reference year.

Is this data point clearly formulated and understandable?

- ◯ Yes
- ◉ No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

It should be clarified that this data point only needs to be answered where DP18 was previously answered in the affirmative.

Is the requested information available to you?

- ◯ Yes, readily available
- ◯ Yes, but only with manual adjustments or additional processing
- ◯ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 20: Number of customers that are legal entities or legal arrangements whose beneficial owners have not been identified and/or whose identity has not been verified.

Legal References and Draft Definitions:

Indicate the number of customers that are legal entities or legal arrangements whose beneficial owners have not been identified, or the identify of whom has not been verified, as of the end of the reference year.
As per Article 2(1)(28) AMLR, 'beneficial owner' means "any natural person who ultimately owns or controls a legal entity or an express trust or similar legal arrangement".
As per recital 125 AMLR, senior managing officials (SMOs) reported instead of the beneficial owners where no natural person is identifiable who ultimately owns or exerts control over an entity (as per Article 22(2) AMLR) are not beneficial owners, and shall not be counted for the purpose of reporting this datapoint.
Beneficial owners identified through consultation of public registers or other reliable national systems that contain the necessary information shall be counted as being identified for the purpose of reporting this datapoint. In case a legal entity or legal arrangement has several BOs not all of which have been identified, it shall be reported for the purpose of this datapoint.
For the purposes of this data point, "verified" means that the reporting obliged entity has taken reasonable measures to verify the identity of the beneficial owner, using reliable documents, data or information, in accordance with Article 20(1)(b) and Article 22 AMLR. This includes consultation of the central register(s) as an additional verification step, in accordance with Article 22(7) AMLR.

Is this data point clearly formulated and understandable?

- (x) Yes
- ( ) No

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Controls Data Point 21: Number of customers for which the obliged entity applies enhanced due diligence (EDD) measures.

Legal References and Draft Definitions:
Please indicate the total number of customers for which the obliged entity applies enhanced due diligence (EDD) measures in line with Section 4 of AMLR.

Is this data point clearly formulated and understandable?

- (x) Yes
- ( ) No

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Category V: Ongoing monitoring / Transaction monitoring

Controls Data Point 22: Does the obliged entity perform activity monitoring and/or transaction monitoring?

Legal References and Draft Definitions:

Indicate whether the obliged entity monitors transactions processed on behalf of customers (transaction monitoring) and other relevant activities within a business relationship in accordance with Article 26 AMLR. In the cases where, obliged entities do not process transactions or have limited transaction visibility performed by the customer throughout the course of a business relationship, refer only to the monitoring of relevant activities.

Is this data point clearly formulated and understandable?

- ○ Yes
- ◉ No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

> DP 22 should make clear the meaning of "relevant activities" in the case of an organisation which does not carry out any transactions or has only limited knowledge of them. In the field of tax advisory, monitoring generally centres on the customer's own business and operations rather than on the transactions carried out on their behalf.

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 23: Is the obliged entity's activity monitoring and/or transaction monitoring manual, semi-automated or automated?

Legal References and Draft Definitions:

Please indicate whether the transaction and/or activity monitoring performed by the obliged entity is:

- Manual

- Semi-automated

- Fully automated

Is this data point clearly formulated and understandable?

- ◉ Yes
- ○ No

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 24: Is the obliged entity's ongoing monitoring and/or transaction monitoring performed periodically, or is it event driven?

Legal References and Draft Definitions:

Please indicate whether the transaction and/or activity monitoring performed by the obliged entity is:

- Done periodically

- Event driven

- Done both periodically and event driven

Is this data point clearly formulated and understandable?

- ◉ Yes
- ○ No

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○ No, the information is not routinely collected or recorded
- ◉ Not applicable (N/A)

Controls Data Point 25: Number of customers for whom a review and update were due.

Legal References and Draft Definitions:

Indicate the number of unique customers (both natural persons and legal entities) for whom a review of customer information was due, in accordance with the reporting obliged entity's AML/CFT policies and procedures regarding ongoing monitoring obligations, during the reference year. For the purposes of this exercise, and in accordance with Article 26(2)-(3) AMLR, this data point should capture both periodic (risk-based) reviews and event-driven reviews/updates triggered by relevant changes or newly acquired relevant information.

Is this data point clearly formulated and understandable?

- ◉ Yes
- ○ No

Is the requested information available to you?

- ○ Yes, readily available
- ○ Yes, but only with manual adjustments or additional processing
- ○

No, the information is not routinely collected or recorded

Not applicable (N/A)

Controls Data Point 26: Number of customers for whom customer information was reviewed and updated.

Legal References and Draft Definitions:

Indicate the number of unique customers (both natural persons and legal entities) for whom a review of customer information was due during the reference year, in accordance with the reporting obliged entity's AML/CFT policies and procedures regarding ongoing monitoring obligations, and whose information was effectively reviewed and, where relevant, updated during the reference year.

Is this data point clearly formulated and understandable?

- Yes
- No

Is the requested information available to you?

- Yes, readily available
- Yes, but only with manual adjustments or additional processing
- No, the information is not routinely collected or recorded
- Not applicable (N/A)

Controls Data Point 27: Total number of STRs/SARs submitted to the FIU.

Legal References and Draft Definitions:

Indicate the total number of STRs and SARs submitted to the FIU during the reference year. The reporting of suspicions should be carried out according to Article 69(1)(a) AMLR.

Is this data point clearly formulated and understandable?

- Yes
- No

Is the requested information available to you?

- Yes, readily available
- Yes, but only with manual adjustments or additional processing
- No, the information is not routinely collected or recorded
- Not applicable (N/A)

Controls Data Point 28: Total number of terminated/not initiated business relationships/occasional transactions due to ML/TF concerns.

Legal References and Draft Definitions:

Please indicate the total number of terminated/not initiated business relationships or not performed *occasional transactions, either in line with the requirements of Article 21(1) or due to any other ML/TF concerns detected by the obliged entity.*

Is this data point clearly formulated and understandable?

- (•) Yes
- ( ) No

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (•) Not applicable (N/A)

Controls Data Point 29: Does the obliged entity have policies, procedures and controls in place to ensure compliance with TFS?

Legal References and Draft Definitions:
Please indicate if the obliged entity has policies, procedures and controls in place to apply targeted financial sanctions, and to mitigate and manage the risks of non-implementation and evasion of targeted financial sanctions, as required in Article 9(1)(b) AMLR.
Targeted financial sanctions (TFS) have the meaning defined in Article 2(49) of AMLR.

Is this data point clearly formulated and understandable?

- ( ) Yes
- (•) No

* If no, please explain which aspects are unclear and suggest possible improvements.

500 character(s) maximum

DP 29 should make it clear how the requirement is to be applied in a proportional manner to tax advisory practices which have a limited level of exposure to the risks associated with targeted financial sanctions. The scope of the policies, procedures and controls should be based on the nature, size and actual exposure to TFS risks of the practice, in accordance with Article 9 AMLR.

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (•) Not applicable (N/A)

Controls Data Point 30: If controls are in place to ensure compliance with TFS, are these performed manually, semi-automated or automated?

Legal References and Draft Definitions:

Please indicate whether the controls put in place by the obliged entity to ensure compliance with targeted financial sanctions obligations are:

- Manual

- Semi-automated

- Fully automated

Is this data point clearly formulated and understandable?

- (x) Yes
- ( ) No

Is the requested information available to you?

- ( ) Yes, readily available
- ( ) Yes, but only with manual adjustments or additional processing
- ( ) No, the information is not routinely collected or recorded
- (x) Not applicable (N/A)

Contact

[Contact Form]