Q: Auditors, external accountants, tax advisors, other independent professionals that provide assistance or advice on tax matters

Fields marked with * are mandatory.

Consultation on data points to assess the inherent risk of the non-financial sector

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;
- and describe 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.
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.

Auditors, external accountants, tax advisors, other independent professionals that provide assistance or advice on tax matters

This survey seeks feedback on the list of data points set out in Annex I of the draft RTS, which specifies the data points to be collected for the assessment of the inherent ML/TF risk exposure of obliged entities. Obliged entities should complete all questionnaires that are relevant to the activities and services they carry out or offer. Where an obliged entity performs activities or provides services falling under more than one category of obliged entities, it should provide responses for each relevant category and corresponding set of data points in the relevant survey. 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.

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)
- ( ) Industry Association

- [x] 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

Data point 1: Does the obliged entity have a complex structure?

Legal references and draft definitions

This data point is only applicable to obliged entities that are legal entities.

Complex structure refers to ownership structures where there are three or more layers between the obliged entity and the beneficial owner and, in addition, more than one of the following conditions is met:

(a) there is a legal arrangement or a similar legal entity such as a foundation in any of the layers;

(b) the obliged entity and any legal entities present at any of these layers are registered in jurisdictions outside the EU;

(c) there are nominees involved in the structure;

A nominee is to be interpreted as a natural person or a legal entity instructed by a nominator (a different legal entity or natural person) to act as a shareholder or director in a legal entity on its behalf.

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 1 should clarify its applicability to tax advisory practices. Complex ownership structures of the obliged entity are uncommon and may be restricted by national professional law. The relevance of this indicator should consider the permitted professional structure rather than assume it applies equally to all tax advisory practices.

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)

Data point 2: Does the entity have beneficial owners resident in high-risk third countries?

Legal references and draft definitions

This data point is only applicable to obliged entities that are legal entities.

Report if the obliged entity's Beneficial Owners (BOs) include at least one individual that is resident in a high-risk third country, as of the end of the reference year. "High-risk third country" includes non-EU /EEA jurisdictions with strategic deficiencies, or with compliance weaknesses in their national AML/CFT regimes, or posing a specific and serious threat to the Union's financial system, according to Articles 29, 30 and 31 of the AMLR and/or are featured in the FATF list of jurisdictions for which a call for action is issued and the FATF list of jurisdictions under increased monitoring, as of the end of the reference year. The definition of the beneficial owner is contained in Article 2(1)(28) of the AMLR and, more in particular, Articles 51 to 55 of the same Regulation and, in the case of express trusts and other similar legal entities or legal arrangements, also Articles 57 to 60.

Is this data point clearly formulated and understandable?

- ○ Yes
- ◉ No

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

> DP 2 should specify which of the lists of high-risk third countries takes precedence when there is a difference between the EU and Financial Action Task Force (FATF) lists. To make sure there is consistency and to avoid complications, specifically for smaller tax advisory firms, there should be a single, authoritative and regularly updated list for this item.

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)

Data point 3: Does the obliged entity have Politically Exposed Persons (PEPs) as beneficial owners?

Legal references and draft definitions

Report if the obliged entity's Beneficial Owners (BOs) include at least one politically exposed person (PEP), a family member of a PEP, or a person known to be a close associate of a PEP, as of end of the reference year.

The definition of politically exposed person (PEP), a family member of a PEP, or a person known to be a close associate of a PEP is provided in Article 2(34), 2(35) and 2(36) of AMLR.

The definition of the beneficial owner is contained in Article 2(1)(28) of the AMLR and, more in particular, Articles 51 to 55 of the same Regulation and, in the case of express trusts and other similar legal entities or legal arrangements, also Articles 57 to 60.

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 meaning of “known to be a close associate” of a PEP in DP3 needs to be clarified, specifically whether actual knowledge is necessary, or whether obliged entities are required to undergo additional research to identify these types of relationships.

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)

Data point 4: Is the parent undertaking located in high-risk third country?

Legal references and draft definitions

Report if the obliged entity has a parent undertaking that is physically located and/or incorporated in a high-risk third country, as of the end of the reference year.

“Parent undertaking” is to be interpreted according to the definition provided in Article 2(1)(42) of the AMLR. "High-risk third country" includes non-EU/EEA jurisdictions with strategic deficiencies, or with compliance weaknesses in their national AML/CFT regimes, or posing a specific and serious threat to the Union’s financial system, according to Articles 29, 30 and 31 of the AMLR and/or are featured in the FATF list of jurisdictions for which a call for action is issued and the FATF list of jurisdictions under increased monitoring, as of the end of 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

We refer to the comments in DP2 in relation to list of high-risk third country.

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)

Data point 5: Number of branches and subsidiaries in high risk third countries

Legal references and draft definitions

If the obliged entity has branches and/or subsidiaries, indicate the number of such that are located in high-risk third countries, as of the end of the reference year.

For the purposes of this data point, branches are establishments of the reporting obliged entity that are not separate legal entities and that perform directly all or some activities of the reporting obliged entity. Subsidiaries are to be interpreted as undertakings that are obliged entities, controlled by the reporting obliged entity and that are not branches. "High-risk third country" includes non-EU/EEA jurisdictions with strategic deficiencies, or with compliance weaknesses in their national AML/CFT regimes, or posing a specific and serious threat to the Union's financial system, according to Articles 29, 30 and 31 of the AMLR and/or are featured in the FATF list of jurisdictions for which a call for action is issued and the FATF list of jurisdictions under increased monitoring, as of the end of 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

DP 5 is unnecessarily complex since the definition of a high-risk third country refers to both the EU and FATF lists, and these may not always be in agreement. For a consistent application and reduce the burden, there should be a single, authoritative and regularly updated list for this particular data point. See comments for DP2 and DP4.

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)

Data point 6: Total number of customers

Legal references and draft definitions

Report the number of unique customers to whom the obliged entity has applied Customer Due Diligence measures under Article 19 AMLR, and who entered, maintained or ended a business relationship with, or carried out at least one occasional transaction with the reporting obliged entity, during the reported period. Customer should be understood as an individual natural person, legal entity or legal arrangement.

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 6 should give a clear explanation of what is meant by 'occasional transaction' using simple and practical language. The expression 'at least one occasional transaction' might confuse practitioners who are not specialists in AML. The instructions must clearly specify which transactions count as falling within this category for the purpose of 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
- ◉ Not applicable (N/A)

Data point 7: Total number of new customers

Legal references and draft definitions

Indicate the total number of new customers during the reference year. New customers refer to those cases where the business relationship is established, or an occasional transaction is conducted for the first time, meaning that the obliged entity has no previous customer due diligence information or records on that customer.

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)

Data point 8: Total number of customers that are legal entities

Legal references and draft definitions

Indicate the total number of customers during the reference year that are legal entities, excluding those legal entities that are similar to express trusts, as defined in Art. 2(1)(29) of the AMLR.
Legal entities in the same corporate group and connected legal entities should be counted separately. Legal entities with branches shall be reported only once, according to the country of registration of the head office

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 the meaning of the terminology related to trusts used in the definition. Terms such as "settlor" and "fiducie" may not be easily understood across different national legal systems. .

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)

Data point 9: Total number of customers that are legal arrangements

Legal references and draft definitions

Indicate the total number of customers during the reference year that are express trusts and other similar legal arrangements.

The definition of express trust is contained in Article 2(1)(29) of the AMLR, while definition of legal arrangement is in Article 2(1)(32) of the same Regulation.

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 9 should make clear what is meant by a 'legal arrangement' for the purpose of reporting. Since this concept may not be easily understood or applied in a consistent way within different national legal systems, ETAF recommends a clear practical definition and, where appropriate, include examples of the types of arrangements involved.

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)

Data point 10: Total number of customers which are Politically Exposed Persons

Legal references and draft definitions

Indicate the total number of customers (natural persons) during the reference year that are politically exposed persons (PEPs) or that are family members or close associates of PEPs.
Definition of politically exposed person (PEP), a family member of a PEP, or a person known to be a close associate of a PEP is provided in Article 2(34), 2(35) and 2(36) 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 10 needs to clarify what is meant by a person being "a close associate" of a PEP. It should state whether the obliged entity has to have actual knowledge of the relationship or is instead required to carry out further research in order to identify such people. See comments provided for D3.

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)

Data point 11: Total number of beneficial owners

Legal references and draft definitions

Total number of beneficial owners of customers of the obliged entity refers to unique beneficial owners, meaning that if a beneficial owner is featured in more than one legal entity or arrangement, it should be counted as one.

The definition of the beneficial owner is contained in Article 2(1)(28) of the AMLR and, more in particular, Articles 51 to 55 of the same Regulation and, in the case of express trusts and other similar legal entities or legal arrangements, also Articles 57 to 60.

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)

Data point 12: Total number of beneficial owners that are PEPs

Legal references and draft definitions

Indicate the total number of beneficial owners of customers during the reference year that are politically exposed persons (PEPs) or that are family members or close associates of PEPs.

Definition of politically exposed person (PEP), a family member of a PEP, or a person known to be a close associate of a PEP is provided in Article 2(34), 2(35) and 2(36) 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 12 should clarify the term “known to be a close associate” of a PEP. It should also clarify whether the obliged entity must already be aware of the relationship or is required to conduct additional research to identify such individuals. See comments for DP3 and DP 10.

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)

Data point 13: Number of customers that are legal entities/arrangements that are part of a complex structure

Legal references and draft definitions

Indicate the total number of customers during the reference year that are legal entities or legal arrangements that are part of a complex ownership structure.

Complex ownership structure refers to ownership structures where there are three or more layers between the customer and the beneficial owner and, in addition, more than one of the following conditions is met:

- there is a legal arrangement or similar legal entity (such as a foundation) in any of the layers;

- the customer and any legal entities present at any of these layers are registered in jurisdictions outside the EU;

- there are nominee shareholders or nominee directors involved in the structure.

A nominee is to be interpreted as a natural person or a legal entity instructed by a nominator (a different legal entity or natural person) to act as a shareholder or director in a legal entity on its behalf.

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 13 should make clear the meaning of the term 'legal arrangement' or 'similar legal entity' when it is necessary to identify a complex ownership structure, as these concepts can vary from one national legal system to another; in order to ensure a consistent application throughout the Member States, clear definitions or practical examples are necessary.

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)

Data point 14: Total number of customers for services provided

Legal references and draft definitions

Report the number of clients to whom the below services have been provided, which might differ from the total number of clients reported under DP #6 "Total number of customers". For example, a single contract may cover multiple services; in such cases, obliged entities would be expected to report the same client multiple times, corresponding to each service provided. In this regard, number of customers reflects more the number of engagements/written agreement per services provided.

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

> ETAF recommends that it should be clarified that the term "the following services" refers exhaustively to the services covered by DP15 to DP24.

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)

Data point 15: Number of customers regarding payroll

Legal references and draft definitions

Report the number of engagements for providing payroll services. Double counting of clients is possible, if the client has other engagements than payroll, in addition.

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
- (x) Not applicable (N/A)

Data point 16: Number of customers regarding Bookkeeping

Legal references and draft definitions

Report the number of engagements for providing bookkeeping services. Double counting of clients is possible, if the client has other engagements than booking, in addition.

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)

Data point 17: Number of customers regarding preparation of financial statements

Legal references and draft definitions

Report the number of engagements for preparing financial statement services. Double counting of clients is possible, if a client has other engagements than preparing financial statements, in addition.

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)

Data point 18: Number of customers regarding managing (on behalf of a client) the opening and/or management of bank accounts, saving accounts or other assets; or managing debt

Legal references and draft definitions

Report the number of engagements when managing for example on behalf of a client various assets, such as financial assets, properties, etc. as well as managing debt obligations

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)

Data point 19: Number of customers regarding Managing (on behalf of a client) the creation, operation or management of companies, trusts, foundations or similar structures; including Mergers & Acquisition; as well as Liquidation of companies, including assisting liquidators in insolvency or winding up proceedings, whether appointed to do so by a court or otherwise

Legal references and draft definitions
Report the number of clients or engagements for which you have provided any of the services. If multiple different services have been provided to the same client, the client has to be counted several times, indicating the volume of services provided.

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

The term "managing", in common usage, denotes a general administrative activity. It therefore remains unclear which specific activities are meant. Such a term must be clearly defined.

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)

Data point 20: Number of customers regarding external audit services

Legal references and draft definitions
Report the number of clients to whom you have provided external audit services

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
- (selected) Not applicable (N/A)

Data point 21: Number of customers regarding assurance services

Legal references and draft definitions
Report the number of clients to whom you have provided other assurance services than audit.

Is this data point clearly formulated and understandable?

- (selected) 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
- (selected) Not applicable (N/A)

Data point 22: Number of customers regarding tax litigation

Legal references and draft definitions
Report the number of clients to whom you have provided tax litigation services, whereby tax litigation refers to resolving disputes concerning tax obligations therefore it covers handling of disputes, appeals, court proceedings (if permissible by law).

Is this data point clearly formulated and understandable?

- Yes
- (selected) No

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

500 character(s) maximum

ETAF recommends deleting DP 22 because tax disputes, appeals, and court proceedings are normal professional activities, and their frequency does not necessarily indicate higher ML/TF risk. Any requirements regarding reporting must fully take into account professional secrecy and, where relevant, legal professional privilege as provided by national law. If DP 22 is to be kept, it should be clearly stated which stages in a tax dispute are to be reported.

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)

Data point 23: Number of customers regarding tax compliance

Legal references and draft definitions
Report the number of clients to whom you have provided tax compliance services, whereby tax compliance refers to fulfilling tax obligations according to tax laws; therefore it includes the preparation, filing and fulfilling tax related obligations

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

The DP 23 places an unnecessary burden on taxpayers by requiring tax advisers to count separately routine tax compliance work, which is part of their main professional activities and is not usually recorded as a separate service in their dealings with clients. The data point should therefore be reviewed or restricted to information already routinely available.

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)

Data point 24: Number of customers regarding tax planning (e.g. corporate structure and transactions, succession and estate planning and repatriation of assets, etc.)

Legal references and draft definitions
Report the number of clients to whom you have provided tax planning services, whereby tax planning refers to services aimed at structuring a person's or legal entity's financial, commercial and/or organisational affairs in a tax efficient manner; therefore it includes advise on corporate structures, cross-border arrangements, financing, real estate, personal wealth, succession planning, etc.

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

The definition of DP 24 is too wide since tax planning involves a great many standard advisory activities and the fact that a large volume of such activities has taken place does not mean that there is a higher ML/TF risk. The data point should be directed at those types of activity which have specific risk-relevant features, for example complex cross-border structures, rather than asking tax advisers to count all their tax-planning engagements.

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)

Data point 25: Number of customers whose underlying transactions was paid fully or partially in crypto-assets to the obliged entity

Legal references and draft definitions

Report the number of customers who settled their obligations with the obliged entity in full or in part in crypto assets. Crypto-asset means a crypto-asset as defined in Article 3(1), point (5), of Regulation (EU) 2023/1114 except when falling under the categories listed in Article 2(4) of that Regulation.

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)

Data point 26: Number of customers whose underlying transactions was paid fully or partially in cash to the obliged entity

Legal references and draft definitions

Report the number of customers who settled their obligations with the obliged entity in full or in part in 'cash'. Under EU law, cash includes currency, negotiable bearer instruments, certain commodities used as highly liquid stores of value, and prepaid cards. (Ref Art. 2 (1)(a) of Regulation (EU)2018/1672)

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
- [x] Not applicable (N/A)

Data point 27: Value (EUR) of the largest transaction

Legal references and draft definitions

Provide the value in EUR of the single largest transaction that the obliged entity has carried out during the reference year on behalf of its customers.

In situations where the obliged entity is providing services related to transactions rather than processing transactions directly, refer to the value of the transaction to which the provided services are connected, excluding any fees, as per recital 6 of the draft regulatory technical standards specifying the criteria for identifying business relationships, occasional transactions and linked transactions under Article 19(9) of the 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)

Data point 28: Total number of customers that are non-resident or incorporated/created/governed under the law of a country other than the obliged entity's Member State

Legal references and draft definitions

Indicate the total number of customers during the reference year that are non-resident or incorporated, created or governed under the law of a country other than the Member State where the reporting obliged entity is located.

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)

Data point 29: Total number of customers that are resident or incorporated/ created/ governed under the law of a high-risk third country

Legal references and draft definitions

Indicate the total number of customers during the reference year that are resident, incorporated, created or governed under the law of a high-risk third country.

High-risk third country includes non-EU/EEA jurisdictions with strategic deficiencies, or with compliance weaknesses in their national AML/CFT regimes, or posing a specific and serious threat to the Union's financial system, according to Articles 29, 30 and 31 of the AMLR and/or are featured in the FATF list of jurisdictions for which a call for action is issued and the FATF list of jurisdictions under increased monitoring, as of the end of 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

DP 29 should specify which of the lists of high-risk third countries is to be taken as decisive in the event that the EU and FATF lists differ. Requiring tax advisers to reconcile several lists results in an unnecessary administrative burden and could lead to inconsistent reporting; there should therefore be a single, authoritative and regularly updated list. See comments on DP2.

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)

Data point 30: Number of customers where the major operations are in high-risk third countries

Legal references and draft definitions

Indicate the total number of clients, where the major operations, i.e. principle or substantive business activities of the obliged entity are in high-risk third countries, and the OE applied enhanced CDD measures according to Art. 34 of AMLR and in reference to cases referred to in Art. 29, 30,31.

High-risk third country includes non-EU/EEA jurisdictions with strategic deficiencies, or with compliance weaknesses in their national AML/CFT regimes, or posing a specific and serious threat to the Union's financial system, according to Articles 29, 30 and 31 of the AMLR and/or are featured in the FATF list of jurisdictions for which a call for action is issued and the FATF list of jurisdictions under increased monitoring, as of the end of the reference year.

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

See comments per DP2, DP 29.

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)

Data point 31: Total number of beneficial owners of the obliged entity's customers resident in a country other than the obliged entity's Member State

Legal references and draft definitions

Indicate the total number of beneficial owners of the customers of the obliged entity during the reference year that are resident in a country other than the Member State where the reporting obliged entity is located.

The definition of the beneficial owner is contained in Article 2(1)(28) of the AMLR and, more in particular, Articles 51 to 55 of the same Regulation and, in the case of express trusts and other similar legal entities or legal arrangements, also Articles 57 to 60.

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)

Data point 32: Total number of beneficial owners of the obliged entity's customers resident in high-risk third countries

Legal references and draft definitions

Indicate the total number of beneficial owners of the customers of the obliged entity during the reference year that are resident in high-risk third countries.

High-risk third country includes non-EU/EEA jurisdictions with strategic deficiencies, or with compliance weaknesses in their national AML/CFT regimes, or posing a specific and serious threat to the Union's financial system, according to Articles 29, 30 and 31 of the AMLR and/or are featured in the FATF list *of jurisdictions for which a call for action is issued and the FATF list of jurisdictions under increased monitoring, as of the end of 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

See comments for DP30 and above.

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)

Data point 33: Number of customers whose identity was verified on a non-face-to-face basis

Legal references and draft definitions

Indicate the total number of customers for which, during the reference year, their identification and verification of their identity took place in a non-face-to-face manner and, therefore, the obliged entity has used the electronic identification means established in Article 22(6)(b) of the AMLR, or other remote solutions, to comply with its customer identity verification obligations.

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

ETAF recommends to delete DP 33. An obliged entity has a free choice whether to use identification under Article 22(6)(a) or (b). This existing freedom of choice should not be restricted by the additional administrative burden imposed by RTS DP33. This data point should accordingly be deleted.

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)

Data point 34: Total number of customers for which the obliged entity relied on customer due diligence performed by other obliged entities

Legal references and draft definitions

Indicate the total number of customers for which, during the reference year, a third party (an obliged entity other than the reporting obliged entity) has performed, in full or in part, the customer due diligence (CDD) obligations, following the conditions established in Article 48 of the AMLR.
Regarding intra-group structures, CDD performed by another group-entity shall not be considered as reliance on another obliged entities

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]