

This checklist is designed for the use of HMRC staff making decisions on applications for redaction from exchange under the Common Reporting Standard on human rights grounds, where the use of the data by the receiving jurisdiction may result in a threat to the human rights of one or more individuals identified in the data. It aims to help you assess the risks to individuals as a result of the exchange of data, and provide an audit trail of the decision. This checklist should ensure that relevant factors have been taken into account, however, it is not exhaustive and you should use the blank space in section E to draw attention to any other relevant facts.

<b>Details</b>		
Name of Financial Institution		
AEOI User ID (This can only be obtained after registering for AEOI reporting, see: <a href="https://www.gov.uk/government/publications/foreign-account-tax-compliance-act-registration-guidance-fatca">https://www.gov.uk/government/publications/foreign-account-tax-compliance-act-registration-guidance-fatca</a> )		
Date received		
Details of persons at risk		
<b>Stage 1 – Assessment of the receiving jurisdiction</b>		
What is the internal situation in the host country and its attitude towards human rights law and international humanitarian law?		
A	Are there serious human rights and/or international humanitarian law concerns about the receiving jurisdiction?	
B	<p>What are the specific concerns listed in the application? Consider the following:</p> <ol style="list-style-type: none"> <li>1. Use of the death penalty</li> <li>2. Unlawful or arbitrary arrest or detention</li> <li>3. Torture or cruel, inhuman or degrading treatment</li> <li>4. Unlawful killing and/or unlawful use of force</li> <li>5. Enforced disappearance</li> <li>6. Unfair trial or denial of justice</li> <li>7. Unlawful interference with democratic rights (e.g. freedom of assembly or expression)</li> <li>8. Violations of the rights of the child</li> <li>9. <i>Refoulement</i> (forced return where there is a danger of torture or cruel, inhuman or degrading treatment)</li> <li>10. Human trafficking and/or sexual violence</li> </ol>	

	<p>11. Persecution of an identifiable group</p> <p>12. Other violations not already identified</p>	
C	<p>What is the FCO's advice regarding the specific concerns and the receiving jurisdiction?</p> <p>Refer to FCO Desk Officer</p>	
D	<p>Mitigation of risks:</p> <p>Provide any details of steps taken by the receiving jurisdiction to reduce the specific risks identified in section B</p>	
E	<p>Further information relevant to this application</p>	
<p><b>Stage 2 – Review of application</b></p>		
F	<p>Rate the threat to human rights posed by the threat outlined in the application:</p> <p>a) no risk</p> <p>b) low risk of threat</p> <p>c) medium risk of threat</p> <p>d) high risk of threat</p> <p>What amounts to a threat will depend on the facts of each case but the possibility of a threat to human rights should be a real possibility and not just fanciful.</p> <p>If you have any doubts as to whether there is a real threat please consult the FCO Desk Office and refer to CTIS/SOLS for further consideration before making a recommendation.</p>	

<b>Stage 3 – Recommendation and approval</b>		
G	<p>Recommendation</p> <p>Redact data (complete section F) Redaction should be recommended in all cases where a threat exists, whether low, medium or high</p> <p>Send data (complete section G)</p>	
H	<p>Decision to redact</p> <p>Date confirmation sent to sending Financial Institution</p> <p>Date decision acknowledged by Financial Institution</p> <p>Approved by (CTIS, G6 or above)</p> <p>Approved by (RIS, G7 or above)</p>	
I	<p>Decision to send data</p> <p>Date decision given to Financial Institution</p> <p>Date decision acknowledged by Financial Institution</p> <p>Date of appeal (where made)</p> <p>Date of appeal decision</p> <p>Approved by (HMRC Competent Authority, SCS1 or above)</p>	
J	<p>In cases where the decision is made to send data:</p> <p>Note 3 month from appeal decision date and confirm that data has been excluded from exchange pending this date or further appeal</p>	

	<p>NB - No data should be transmitted until 3 months after the date the decision is sent to the financial institution.</p> <p>If any further appeal is received (HMRC appeal or other judicial process) no data should be transmitted while that appeal is under consideration.</p>	
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