**TCRM3100 – Overview**

**Tax Specialist**

**Judgment Record**

Record the regime marking on the BRR+ template and record your comments in the relevant boxes. Ensure you maintain supporting evidence for audit trail purposes.

Consider the customer’s behaviour in terms of:

1. Systems and [Delivery](#Delivery)
2. Internal [Governance](#Governance)
3. Approach to Tax Compliance

Assess the customer against the Behavioural Risk Criteria

**CCM**

**Judgment Record**

Record the information on the BRR+ Template

Business Landscape criteria is not given a risk rating

Consider the Business Landscape in terms of:

1. Size
2. [Complexity](#Complexity)
3. The degree of change.

Record the overall marking for each of the Behavioural Risk Factors and the overall risk rating with supporting comments on the BRR+ Template. Ensure you maintain supporting evidence for audit trail purposes.

Consider each of the tax regime ratings and the summary for Systems and Delivery, Internal Governance and Approach to Tax Compliance

In considering each regime risk rating, assess the customer’s overall Risk Status.

Agree work to be taken forward and action(s) required to reduce risk, recording this on the BRR+ Template

Low risk

High risk

Moderate - High risk

Moderate risk

Record the customer comments on the BRR+ Template