BRR+ Customer Risk Category Amendment Template

**This template should be completed where the overall risk category is being moved in or out of low or in or out of high risk.**

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| --- | --- |
| **Customer Name** |  |
| **CCM Name** |  |
| **Date of BRR** |  |
| **Details of CAF where evidence is filed** |  |
| **Previous BRR Risk Rating** |  |
| **Proposed BRR Risk Rating** |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref** | **Behavioural Risk Factor - Comments** | | **Previous BRR Risk Rating** | **Proposed BRR Risk Rating** | **Specific evidence on which this judgment is based**  **(please link to documents in the CAF where appropriate)** |
|  | **Systems and Delivery** | |  |  |  |
| 1 | Provide an explanation as to why the proposed category of risk has been chosen making reference to the low risk indicators in the BRR+ guidance. Highlight any low risk indicators which have changed from the previous BRR and state why. | |  |  |  |
|  | | **Internal Governance** |  |  |  |
| 2 | | Provide an explanation as to why the proposed category of risk has been chosen making reference to the low risk indicators in the BRR+ guidance. Highlight any low risk indicators which have changed from the previous BRR and state why. |  |  |  |
|  | | **Approach to Tax Compliance** |  |  |  |
| 3 | | Provide an explanation as to why the proposed category of risk has been chosen making reference to the low risk indicators in the BRR+ guidance. Highlight any low risk indicators which have changed from the previous BRR and state why. |  |  |  |
|  | | **Banking Code (for Banks only)** |  |  |  |
| 4 | | How does the bank comply with the Banking Code? |  |  |  |
|  | | **Standard for Agents** |  |  |  |
| 5 | | How does the agent comply with the standard for agents? |  |  |  |

BRR+ Countersigning Officer

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| **Reviewed by**  **(Name and Grade)** |  |
| **Date** |  |
| **Agreed or Disagreed with Recommendation** |  |
| **Comments** |  |