**BRR+ Template - Banking**

|  |  |
| --- | --- |
| **Customer Name** |  |
| **Period of Review** |  |
| **Overall Rating** |  |

**Overall Risk Rating (to be completed by the CCM)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Rating 1**  **(Low risk)** | **Rating 2**  **(Moderate risk)** | **Rating 3**  **(Moderate – High risk)** | **Rating 4**  **(High risk)** |
| **Systems and Delivery** |  |  |  |  |
| **Governance** |  |  |  |  |
| **Approach to Tax Compliance** |  |  |  |  |

**Overall summary (to be completed by the CCM)**

|  |
| --- |
| **Systems:**  *Add Comments here* |
| **Governance:**  *Add Comments here* |
| **Approach to tax compliance:**  *Add Comments here* |
| **Overall Comments:**  *Add Comments here including questions to ask at the customer BRR* |

**Business Landscape (to be completed by the CCM in conjunction with the customer)**

|  |
| --- |
| **Business Landscape - Review** |
| Commenting on the following aspects:  *1. The size, scope and depth of business and tax interests.*  *2. The complexity of international structures and financing.*  *3. The degree and pace of change within the business* |

**CT Behavioural Risk Factors (to be completed by CT Tax Specialists)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Rating 1**  **(Low risk)** | **Rating 2**  **(Moderate risk)** | **Rating 3**  **(Moderate – High risk)** | **Rating 4**  **(High risk)** |
| **Systems and Delivery** |  |  |  |  |
| **Governance** |  |  |  |  |
| **Approach to Tax Compliance** |  |  |  |  |

**CT Summary**

|  |
| --- |
| **Systems:**  *Add Comments here* |
| **Governance:**  *Add Comments here* |
| **Approach to tax compliance:**  *Add Comments here* |
| **Overall Comments:**  *Add Comments here including proposed questions to ask at the customer BRR* |

**ED Behavioural Risk Factors (to be completed by Employment Duties Tax Specialists)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Rating 1**  **(Low risk)** | **Rating 2**  **(Moderate risk)** | **Rating 3**  **(Moderate – High risk)** | **Rating 4**  **(High risk)** |
| **Systems and Delivery** |  |  |  |  |
| **Governance** |  |  |  |  |
| **Approach to Tax Compliance** |  |  |  |  |

**ED Summary**

|  |
| --- |
| **Systems:**  *Add Comments here* |
| **Governance:**  *Add Comments here* |
| **Approach to tax compliance:**  *Add Comments here* |
| **Overall Comments:**  *Add Comments here including proposed questions to ask at the customer BRR* |

**VAT Behavioural Risk Factors (to be completed by Indirect Tax Specialists)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Rating 1**  **(Low risk)** | **Rating 2**  **(Moderate risk)** | **Rating 3**  **(Moderate – High risk)** | **Rating 4**  **(High risk)** |
| **Systems and Delivery** |  |  |  |  |
| **Governance** |  |  |  |  |
| **Approach to Tax Compliance** |  |  |  |  |

**VAT Summary**

|  |
| --- |
| **Systems:**  *Add Comments here* |
| **Governance:**  *Add Comments here* |
| **Approach to tax compliance:**  *Add Comments here* |
| **Overall Comments:**  *Add Comments here including proposed questions to ask at the customer BRR* |

**CIT Behavioural Risk Factors (to be completed by CIT Tax Specialists)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Rating 1**  **(Low risk)** | **Rating 2**  **(Moderate risk)** | **Rating 3**  **(Moderate – High risk)** | **Rating 4**  **(High risk)** |
| **Systems and Delivery** |  |  |  |  |
| **Governance** |  |  |  |  |
| **Approach to Tax Compliance** |  |  |  |  |

**CIT Summary**

|  |
| --- |
| **Systems:**  *Add Comments here* |
| **Governance:**  *Add Comments here* |
| **Approach to tax compliance:**  *Add Comments here* |
| **Overall Comments:**  *Add Comments here including proposed questions to ask at the customer BRR* |

**Excise Behavioural Risk Factors (to be completed by Excise Tax Specialists)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Rating 1**  **(Low risk)** | **Rating 2**  **(Moderate risk)** | **Rating 3**  **(Moderate – High risk)** | **Rating 4**  **(High risk)** |
| **Systems and Delivery** |  |  |  |  |
| **Governance** |  |  |  |  |
| **Approach to Tax Compliance** |  |  |  |  |

**Excise Summary**

|  |
| --- |
| **Systems:**  *Add Comments here* |
| **Governance:**  *Add Comments here* |
| **Approach to tax compliance:**  *Add Comments here* |
| **Overall Comments:**  *Add Comments here including proposed questions to ask at the customer BRR* |

**‘Other’ Behavioural Risk Factors (to be used for specialist roles/niche taxes, e.g. environmental taxes.)**

*[Note: Please insert additional risk rating and summary boxes if more than one relevant stakeholder is providing risk ratings and comments, clearly labelling the stakeholder]*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Rating 1**  **(Low risk)** | **Rating 2**  **(Moderate risk)** | **Rating 3**  **(Moderate – High risk)** | **Rating 4**  **(High risk)** |
| **Systems and Delivery** |  |  |  |  |
| **Governance** |  |  |  |  |
| **Approach to Tax Compliance** |  |  |  |  |

**Other Summary**

|  |
| --- |
| **Systems:**  *Add Comments here* |
| **Governance:**  *Add Comments here* |
| **Approach to tax compliance:**  *Add Comments here* |
| **Overall Comments:**  *Add Comments here including proposed questions to ask at the customer BRR* |

|  |  |
| --- | --- |
| **THE CODE OF PRACTICE ON TAXATION FOR BANKS** – How does the bank comply with the Code? | |
| The bank’s compliance with the Code has been reviewed and there are no current concerns |  |
| The bank’s compliance with the Code is under review |  |
| There are initial concerns over the bank’s compliance with the Code |  |
| There is an interim view that the bank has breached the Code |  |

|  |
| --- |
| **Work Plan** *(Detail work to be taken forward, including new and current ongoing work)* |
|  |

**Customer Comments**

|  |
| --- |
|  |