

Methods for Obtaining Necessary Information from Foreign Taxpayer Clients

In the event that it is necessary to obtain necessary information from foreign taxpayer clients, OJSC AK BARS BANK utilized the following methods¹:

1. Written and oral questioning/requesting of the client;
2. The completion by the client of a form confirming/denying the possibility of assigning them as foreign taxpayers;
3. Analysis of available information regarding the client;
4. Other reasonable and sufficient methods under the given situation.

¹ The selection of the method for obtaining information may depend on a number of internal and external factors, including correspondence with the requirements of applicable law, the type of client, the form of activity of the client, the behaviour of the client, etc.