

PIM Capital Group

Global Presence | Local Expertise



PIM
CAPITAL



Group **FATCA & CRS** Compliance Statement

Updated February 2026



Introduction

This **FATCA & CRS Compliance Statement** applies to all legal entities within the **PIM Capital Group** (“the Group”), including **Mauritius, Guernsey, South Africa, and Botswana**.

The Group is fully committed to complying with the **Foreign Account Tax Compliance Act (FATCA)**, the **OECD Common Reporting Standard (CRS)**, and applicable local regulations in every jurisdiction where we operate.

Purpose of FATCA and CRS

- **FATCA (United States, 2010)** – requires financial institutions outside the US to identify and report information about financial accounts held by US persons.
- **CRS (OECD, 2014)** – establishes a global standard for the automatic exchange of financial account information between participating jurisdictions.

These regimes aim to **promote tax transparency, combat tax evasion, and ensure compliance with international standards**.

Our Commitments

- **Identification** – We apply due diligence to identify account holders and controlling persons subject to **FATCA and CRS reporting**.
- **Reporting** – We submit required information to the relevant tax authorities in each jurisdiction where we operate.
- **Compliance** – We maintain policies, controls, and training to ensure ongoing compliance.
- **Confidentiality** – Information collected for **FATCA/CRS** is processed securely and only disclosed to the extent required by law.

Impact for Clients

- Clients may be asked to provide additional documentation (e.g., self-certifications, tax identification numbers, proof of tax residency).
- Failure to provide the required information may result in reporting obligations or withholding taxes, in accordance with FATCA and CRS rules.
- Clients are responsible for ensuring their tax residency information remains accurate and up to date.

No Advice / No Offer

- Content on our websites is for general informational purposes only.
- Nothing constitutes financial, legal, or tax advice.
- Nothing should be construed as an offer, solicitation, or recommendation to buy, sell, or hold any financial product or service.



Jurisdiction-Specific Notes

Mauritius

- Regulated by the **Financial Services Commission (FSC)**.
- Mauritius is a signatory to the **OECD's Multilateral Competent Authority Agreement (MCAA)** and exchanges information under **CRS**.
- **FATCA and CRS Reporting** is carried out via the **Mauritius Revenue Authority (MRA)**.

Guernsey

- Regulated by the **Guernsey Financial Services Commission (GFSC)**.
- Guernsey is an early adopter of **CRS** and maintains **intergovernmental agreements for FATCA compliance**.
- **FATCA and CRS Reporting** is carried out via the **Guernsey Revenue Service (GRS)**.

South Africa

- Regulated by the **Financial Sector Conduct Authority (FSCA)** and the **South African Revenue Service (SARS)**.
- South Africa has adopted **CRS** and has an intergovernmental agreement (**IGA**) with the **United States for FATCA compliance**.

Botswana

- Regulated by the **Non-Bank Financial Institutions Regulatory Authority (NBFIRA)**.
- Botswana is a signatory to the **OECD CRS framework** and committed to international tax transparency standards.

Client Responsibility

By engaging with the Group's services, clients acknowledge and agree that:

- The Group may request, collect, and share information as required under FATCA and CRS.
- The Group is not responsible for any adverse tax consequences resulting from incorrect, incomplete, or outdated information provided by clients.
- Clients should seek independent tax advice regarding their reporting obligations.

Updates

This Statement may be updated to reflect changes in legislation or regulatory requirements. The "Effective Date" above shows when the latest version came into effect.

Contact




For **FATCA/CRS**-related queries, please contact: info@pimcapitalgroup.com



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Our Regulatory Licensing Overview across Mauritius (FSC), Guernsey (GFSC), South Africa (FSCA), and Botswana (NBFIRA)

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