



INTELIGO BANK

# Tax Policy

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NOVEMBER 2021

# Tax Policy

Code: GLEG-POL-001

## General Overview of the Tax Policy

### Objective

To apply good tax management practices, acting transparently, clearly, orderly and coherently in a responsible and efficient manner.

### Scope

Applies to the Departments responsible for applying good tax management practices.

### Intercorp Financial Services Corporate Documents

- Corporate Code of Ethics
- Corporate Compliance Policy
- Intercorp Group Tax Policy

### Documents Related to External Rules and Regulation

#### Central Bank of The Bahamas

Guidelines for a good management of the risks related with financial crimes in The Bahamas.

#### International Rules and Regulations

- FATCA Regulations
- CRS Regulations

#### Superintendency of Banks of Panama

- Rule N° 002-2019 (dated 11th April 2019) “Modifying Rule N° 10-2015 regarding the prevention of the Undue Use of Banking and Trust Services”.
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This Policy shall be used as an instrument for executing each Audit

## Other Related Policies and Processes

### Manuals

- Corporate Governance Manual
- Code of Ethics and Conduct

### Policy Administration

The Legal Manager is responsible for reviewing and revising this Policy whenever applicable.

### Sanctions

Any failure to comply with this Policy shall result in sanctions and disciplinary measure against the Employees, as established in the Code of Ethics and Conduct.

### Definitions

- **Tax Declarations:** Filing or Payment of the taxes established pursuant to the laws of each country, where the failure to comply therewith may lead to monetary sanctions and/or prison sentences.
- **Free Competition:** Possibility that any natural or juridical person has to participate in some economic activity as seller or buyer, with full freedom to decide when to get into or out of the market and without anyone being able to impose any conditions on the trading relationship.

Este documento será utilizado como instrumento para la ejecución de cada auditoría