



## **Article / CPD History Report For Tom Tester**

**Certificate Reference: ????????**

**Printed on 7 September 2009  
for the period 1 Jan 2008 to 4 Sept 2009**

**PRIVATE & CONFIDENTIAL**

# Table of Content

|                               |   |
|-------------------------------|---|
| CPD History                   | 3 |
| Articles / Information Viewed | 4 |
| Contact Information           | 9 |

## CPD History

Below you will find CPD information that has been recorded in the Offshore Announcements CPD Tracker by Tom Tester between 1 Jan 2008 and 31 Dec 2199 whilst in the employment of ABC Test Company.

**Thursday 03 September 2009 - 93 minutes (Attending external training course.)**

KYC presentation

**Tuesday 01 September 2009 - 30 minutes (Attending external training course.)**

Training course at Highlands

PRIVATE

## Article Viewing History

Below you will find a list of articles that have been viewed by Tom Tester between 1 Jan 2008 and 31 Dec 2199 whilst in the employment of ABC Test Company.

### **Tuesday 01 September 2009 - Source: Global Fund Wire**

Regulatory framework drives fund industry expansion

As part of its recent growth as a financial services centre, Malta has gained a strong reputation as an efficient fund domicile that provides competitive access to the European market and beyond. Business continues to expand and the country is now home to nearly 500 funds including 280 alternative investment funds, as well as a significant number of Ucits and other retail funds. Hedge funds domiciled in Malta comprise single manager funds,...

### **Tuesday 25 August 2009 - Source: Jersey Finance**

Building societies told to reveal offshore accounts

IFA Online: 'Building societies told to reveal offshore accounts' - 25.08.09, by Sarah Griffiths

### **Friday 14 August 2009 - Source: Tax Research**

Judge bans Microsoft from selling Word in the US

### **Friday 14 August 2009 - Source: Tax Research**

What does the UK decision on offshore banks mean?

### **Thursday 13 August 2009 - Source: Jersey Financial Services Commission**

Appointment of Commissioners

Originally published 3 August 2009.

### **Thursday 13 August 2009 - Source: Jersey Financial Services Commission**

Allen-Hall Incorporated

### **Monday 03 August 2009 - Source: Jersey Finance**

Jersey Finance Response to the HMRC Announcement on July 28, 2009 regarding the New Disclosure Opportunity

Originally published Friday 31st July 2009.

### **Monday 27 July 2009 - Source: Tax Research**

Oxford's Centre for Business Taxation – another conflict of interest

### **Monday 27 July 2009 - Source: Tax Research**

Jersey creates Foundations – so it can compete at the very lowest level

### **Monday 27 July 2009 - Source: Jersey Finance**

Jersey Finance Response to the Island Government's Signing of a TIEA with New Zealand

Originally published Monday 27th July 2009.

**Saturday 25 July 2009 - Source: Isle of Man - Financial Supervision Commission**

Bogus website - <http://www.iosc-us.com/>

Originally published 24 Jul 2009.

**Saturday 25 July 2009 - Source: Veriphy**

OFT to Launch AML Register for Estate Agents

Originally published Thu 23 Jul 2009.

**Thursday 23 July 2009 - Source: Jersey Financial Services Commission**

Lincoln Trust Company (Jersey) Limited, Lincoln Nominees Limited, Executive Directors Limited, Executive Nominees Limited and Executive Secretaries Limited (collectively the "Lincoln Companies")

**Wednesday 22 July 2009 - Source: Banking Times**

Power to savers with online interest rate auction

**Wednesday 22 July 2009 - Source: Banking Times**

Savers desert NS&I as confidence returns

**Wednesday 22 July 2009 - Source: Jersey Finance**

Worst slump in tax revenues since 1920s

Daily Mail: 'Worst slump in tax revenues since 1920s' - 22.07.09, by James Chapman

**Wednesday 22 July 2009 - Source: Jersey Finance**

Monaco Plans Makeover To Shed "Tax Haven" Image

Nasdaq: 'Monaco Plans Makeover To Shed "Tax Haven" Image' - 22.07.09

**Monday 20 July 2009 - Source: Jersey Finance**

Move on tax information sharing 'step in the right direction'

Christian Aid: 'Move on tax information sharing 'step in the right direction' - 20.07.09

**Monday 20 July 2009 - Source: Jersey Finance**

Police uncover £80m City Ponzi fraud with 600 victims falling prey to scam

City AM: 'Police uncover £80m City Ponzi fraud with 600 victims falling prey to scam' - 20.07.09, by John Kenchington

**Monday 20 July 2009 - Source: Jersey Finance**

Channel Islands set to follow auto info exchange path

IFA Online: 'Channel Islands set to follow auto info exchange path' - 20.07.09, by Sarah Griffiths

**Monday 20 July 2009 - Source: Jersey Finance**

Move on tax information sharing 'step in the right direction'

Christian Aid: 'Move on tax information sharing 'step in the right direction" - 20.07.09

**Monday 20 July 2009 - Source: Jersey Finance**

Revenue launches offshore amnesty

FT: 'Revenue launches offshore amnesty' - 20.07.09, by Ellen Kelleher

**Saturday 11 July 2009 - Source: Jersey Finance**

Jersey Finance Response to the G8 Summit (8-10 July 2009)

Originally published Friday 10th July 2009.

**Saturday 11 July 2009 - Source: Jersey Finance**

Jersey Finance Response to UK Treasury announcement highlighting Jersey's progress in signing Tax Information Exchange Agreements

Originally published Friday 26th June 2009.

**Thursday 09 July 2009 - Source: Jersey Finance**

Battle hots up between offshore centres - Leading Industry and Investor News web site defines the battleground

Online PR News: 'Battle hots up between offshore centres - Leading Industry and Investor News web site defines the battleground' - 09.07.09

**Wednesday 13 May 2009 - Source: Deloitte**

Possible refunds of Spanish CGT for former property owners

UK taxpayers who have recently sold property in Spain may be entitled to a capital gains tax (CGT) refund, according to Deloitte, the advisory firm.

Patricia Mock, director in the private clients practice at Deloitte, says: "Spanish tax reforms in 2007 reduced the non-resident's CGT rate from 35% to 18%, the same rate applicable to Spanish residents. However, until December 2006, Spanish residents were taxed a rate of 15% and the rate for non-residents at the time was 35%."

The Spanish High Court of Justice recently found in favour of a British couple who successfully argued that the... (Originally published 29 April 2009)

**Monday 11 May 2009 - Source: Tax Research**

Microsoft's bottom line

**Monday 11 May 2009 - Source: Tax Research**

Tax Justice Network: Lies, damned lies and tax haven nonsense

**Monday 11 May 2009 - Source: Tax Research**

Prince Albert II of Monaco faces rebellion

**Monday 11 May 2009 - Source: Tax Research**

Guy Hands moves to Guernsey

**Monday 11 May 2009 - Source: Tax Research**

I simply don't believe this

**Tuesday 28 April 2009 - Source: Tax Research**

Gordon Brown's indecent love affair

**Wednesday 15 April 2009 - Source: Tax Research**

This blog after the G20

**Thursday 02 April 2009 - Source: Central Bank News**

A guide for an ideal communiqué

For Marc Uzan, an executive director on the Reinventing Bretton Woods Committee, an organisation aimed at building a stable and sound international financial system, the perfect G20 communiqué would focus on maintaining stability in the short-term but also note the long-term ramifications of the crisis.

(Originally published 1-April-2009)

**Thursday 26 March 2009 - Source: Tax Research**

A seven day plan pre the G20

**Thursday 26 March 2009 - Source: Banking Times**

Greenhill hires Paynter as senior adviser

**Wednesday 18 March 2009 - Source: Tax Research**

If in doubt..

**Wednesday 18 March 2009 - Source: Tax Research**

In Defense of Tax Havens

**Wednesday 18 March 2009 - Source: Tax Research**

Liberate Jersey!

**Wednesday 18 March 2009 - Source: Tax Research**

Liberate Jersey!

**Wednesday 18 March 2009 - Source: Manually Added**

This is a test for a manual added for tom  
hello world

**Monday 16 March 2009 - Source: Tax Research**

RBS – where was the tax dodging in the accounts?

**Monday 16 March 2009 - Source: Tax Research**

Tax havens: bilateral deals will not do

**Monday 16 March 2009 - Source: Tax Research**

I'm hoping this isn't true

**Friday 13 March 2009 - Source: Central Bank News**

BoE's Barker confident on quantitative easing  
Originally published 13-March-2009.

**Friday 13 March 2009 - Source: Fund Domiciles**

Carey Olsen appoints new corporate partner

Carey Olsen is strengthening its corporate and finance team in Jersey by making Guy Coltman a partner in this practice area. Guy specialises in corporate work focusing on mergers and acquisitions, restructurings, joint ventures and general corporate advice...

(Originally published 13 March 2009)

**Friday 13 March 2009 - Source: Tax Research**

News from the EU

**Thursday 12 March 2009 - Source: Tax Research**

Why Jersey can't information exchange

**Wednesday 11 March 2009 - Source: Tax Research**

The FT must accept its own argument: tax havens cause market failure

## Contact Information



### Offshore Announcements

NW Consulting  
6 Waterloo Street  
St Helier  
Jersey  
JE2 4WT

Tel: +44 (0)1534 734617  
Fax: +44 (0)1534 734618  
Email: [Support@OffshoreAnnouncements.com](mailto:Support@OffshoreAnnouncements.com)  
Website: [www.OffshoreAnnouncements.com](http://www.OffshoreAnnouncements.com)