

**Release of updated Schema Reporting Guide for the Information Gateway
Online Reporter (“IGOR”)**

Bulletin 2015/2

To fulfil reporting obligations under the Intergovernmental Agreements, Reporting Guernsey Financial Institutions (“RGFIs”) will be required to submit their reports using XML Schema via bespoke software known as IGOR. The XML schema format is mandatory and returns in any other format will not be accepted by IGOR.

A new version of the Schema Guide has been published and is available from <https://igor.gov.gg/About/SchemaGuide>. This document should be read in conjunction with the [IRS FATCA User Guide](#) and the [Common Reporting Standard User Guide](#).

For the avoidance of doubt Guernsey is a Model 1 IGA jurisdiction, and therefore RGFI are required to submit reports to the Director of Income Tax, using IGOR. The Director will transmit the information to the IRS. For Model 1 Jurisdictions, there is no need for an RGFI to submit reports to the IRS directly.

Please direct any technical queries relating to IGOR, including reporting and the use of the schemas via the IGOR forum at <https://igorforum.digimap.gg>.

17 April 2015