

SCHEDULE 2

Regulation 2(3)

Defined terms

<i>Expression</i>	<i>Definition in model rules</i>
arrangement	Rule 1.4(a)
beneficial owner	Rule 1.4(c)
CRS avoidance arrangement	Rule 1.1
CRS legislation	Rule 1.4(e)
client	Rule 1.4(d)
intermediary	Rule 1.3
opaque offshore structure	Rule 1.2
promoter	Rule 1.3(a)
relevant services	Rule 1.4(k)
reportable taxpayer	Rule 1.4(l)
structure	Rule 1.4(i)