

- (i) satisfies the geographical link or is on the Reporting Entity Roll; and
 - (ii) has carried out all applicable customer identification procedures in relation to their underlying customers.
- (5) 'providing a custodial or depository service' has the same meaning as in section 5 of the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* and includes providing a custodial or depository service as part of an IDPS or MDA service.
- (6) 'Reporting Entities Roll' has the meaning given by section 51C of the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006*.

Part 4.5 Applicable customer identification procedure with respect to partners

4.5.1 In so far as a reporting entity has any customer who acts in the capacity of a partner in a partnership, an AML /CTF program must comply with the