

KEY PLAYERS

The Charities Authority



Department of Co-operatives and Friendly Societies(DCFS)

The Commissioner General



Tax Administration Jamaica
Working together to serve you **EVEN** better

Tax Administration of Jamaica (TAJ)

The Registrar of Charities



Companies Office of Jamaica (COJ)

CONTACT A REPRESENTATIVE TODAY:



Department of Co-operatives and Friendly Societies

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St. James

C/o THE OFFICE OF THE PRIME MINISTER
10 Delisser Drive,
Montego Bay, St. James
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C/o Rural Agricultural Development Authority
(RADA)
2a Caledonia Road
Mandeville P.O
Manchester
Tel: 287-4580/3



Department of Co-operatives and Friendly Societies (THE CHARITIES AUTHORITY)

CHARITIES ACT 2013 JAMAICA



September 2015

CHARITIES ACT 2013

Established to facilitate the registration, regulation, administration and governance of Charitable Organizations desirous of benefitting from tax relief under the following statutes: The Custom Act, General Consumption Act, Income Tax Act, Stamp Duty Act, Property Tax Act, Transfer Tax Act and the Business Tax Act.

CHARITABLE ORGANIZATIONS

"Charitable Organizations" under the Charities Act 2013 mean any organization/trust which is established exclusively for charitable purposes as stated under Schedule 1 of the Act and has no part of its net income or assets enuring to the personal benefit of any governing board member or settlor of the organization, or any other private individual.

EXCLUDED BODIES

- Political party or a body that promotes a political party or a candidate of a political party.
- A trade union.
- A representative body of employers.
- A chamber of commerce or other body that promotes the interests of commercial entities.
- A body that promotes purposes that are unlawful, prejudicial to public order or safety.
- A body that is in support of terrorism or terrorist activities, whether these activities occur in Jamaica or outside of Jamaica or for the benefit of an organisation, being a member of which is unlawful.

CHARITABLE PURPOSE

In keeping with Schedule 1 of the Charities Act these include the following:-

- The prevention or relief of poverty.
- The advancement of education, amateur sport or religion.
- The advancement of health or the saving of lives.
- The advancement of good citizenship or community development.
- The advancement of arts, culture, heritage or science.
- The advancement of human rights, conflict resolution or reconciliation.
- The promotion of religious or racial harmony or equality or diversity.
- The advancement of environmental protection or improvement.
- The relief of those in need because of youth, advanced age, ill-health, disability, financial hardship or other disadvantage (including temporary disadvantage such as the effects of a public disaster or public emergency).
- The promotion of the efficiency of the armed forces or the efficiency of the police forces.
- The advancement of animal welfare.

HOW TO REGISTER A CHARITY

The submission of the following documents:-

- Application Form
- Certificate of Registration / Certificate of Incorporation

- Entity's Tax Registration Number (TRN)
- Articles of Association and memorandum of Association (entities registers with COJ before 2005); Form 1 B – Articles of Incorporation to include Schedule 1; Rules; Vested Act; or any other applicable Constitution
- Fit and Proper Questionnaire along with Certified Passport Size Pictures to be submitted by all Directors including Secretary
- Prior year Audited Financial Statement or current unaudited financials

NOTE:

Overseas Not for Profit Organizations are required to seek incorporation at the Companies Office of Jamaica before applying for Charitable Status.

An Organization/Trust seeking Charitable Status must ensure that its **objects and powers** are clearly and separately stated and unambiguous. The Powers (activities that will be facilitated to meet the objectives) should be complimentary to the established objectives of the Organization/Trust.

REGISTERING A BRANCH STRUCTURE

An organization may apply on behalf of all its branches as long as they have a branch TRN. Where an application is made by the main organization for its branches, Fit and Proper Questionnaires should be submitted for all the members of the Boards of these Branches along with Audited Financials.

Where there is a consolidated Audited Financial, same will suffice for the branches.

