

be taken in fulfilling the objectives) should be complimentary to the established objectives of the Organization/Trust. The objects are to be listed separately from the powers.

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.

POST REGISTRATION REQUIREMENTS

- Annual Return on the prescribed form, along with Financial Statements are to be filed with the Charities Authority – Department of Co-operatives Societies & Friendly Societies by March 31st of each year.
- Submission of a *Notice of Change to Charities Authority Form*; where there are changes in any of the following:
 - Constituent Documents
 - Governance Structure (except change in Directors through elections, which would have already been communicated to the Charities Authority)
 - Tax Registration Number (TRN)
- Renewal of Charity Status can be requested on the prescribed form up to two (2) months prior to the expiration of the certificate and no later than six (6) months after the expiration of the certificate; thereafter a new application would be required.

Charities Authority



Department of Co-operatives and Friendly Societies

MINISTRY OF INDUSTRY, INVESTMENT & COMMERCE (MIIC)

HEAD OFFICE - Kingston

2 Musgrave Avenue, Kingston 10

Tel: (876) 927-4912 / 927-6572 or 978-1946

E-mail: info@dcfs.gov.jm Website: www.dcfs.gov.jm

INSPECTORATE UNIT

Hope Gardens, Kingston 6

(876) 977-2508 / 927-1948

St. James

C/o THE OFFICE OF THE PRIME MINISTER

10 Delisser Drive, Montego Bay, St. James

Tel/Fax: (876) 952-7913

Manchester

C/o Rural Agricultural Development Authority (RADA)

23 Caledonia Road

Mandeville P.O, Manchester

Tel: (876) 615-9083

Commissioner General

Registrar of Charities



Tax Administration Jamaica

Working together to serve you EVEN better



DCFS

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

CHARITIES ACT 2013
JAMAICA

14 June 2023

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 Customs Act, General Consumption Tax Act, Income Tax Act, Stamp Duty Act, Property Tax Act, and Transfer 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

Organizations that fall under this heading **will not be registered** as a charitable organization.

- 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 disadvantages 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.
- A purpose specified by the Minister, by order, subject to negative resolution of the House or Representative, as being analogous to a purpose mentioned in paragraphs 1 to 13 (of the Charity Act).

HOW TO REGISTER A CHARITY

Submission of Application Form accompanied by

- a non-refundable application fee of five thousand dollars;
- Taxpayer Registration Number (TRN) Datasheet
- Proof of legal status of the charitable organization;
- in respect of each member of the charitable organization, fit and proper questionnaire in the form set out as Form II of the First Schedule;
- a photograph of each governing board member, certified by a Justice of the Peace;

- audited financial statements in respect of the preceding financial year prepared by a registered public accountant;*
- a detailed plan of charitable activities to be carried out or the plan for the disbursement of donor funds to further the charitable purposes of the organization;
- a copy of the administrative and operations management policies and procedures of the charitable organization;
- a copy of the constitution of the charitable organization **in keeping with Part II, Section 3(3) of the Charities Regulations, 2022.** Applicable constituent document would include one of the following:-
 - Articles of Association and Memorandum of Association for entities incorporated with COJ before 2005
 - Articles of Incorporation (Form 1 B) to include Schedule 1 for entities incorporated with COJ after 2005)
 - Trust Deed for a Charitable Trust
 - Registered Rules for Benevolent Societies
 - Vested Act for entities that were incorporated by way of such instruments
 - Constitution or By-laws stamped at the Stamp Office and lodged at the Registered General's Department for unincorporated entities
- any other documents and information as the Authority may require.

NOTE:

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

Organization/Trust seeking Charitable Status must ensure that its **objects and powers** are clearly and unambiguously stated. The objects should indicate who the beneficiaries are, what is the purpose(s) and where is the target area of the Charity. The powers (steps that will

