

Applicants seeking Charitable Status must ensure that Organization's **objects and powers** are clear and unambiguously stated. The objects should indicate the beneficiaries, the charitable purpose(s) and the target area of the Charity. The powers (outlining the steps that will be taken to fulfil the objects) should be complimentary to the established objects and should 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 31<sup>st</sup> 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)
  - Taxpayer 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;

## Charities Authority



Department of Co-operatives and Friendly Societies

MINISTRY OF INDUSTRY, INVESTMENT & COMMERCE (MIIC)

#### HEAD OFFICE - Kingston

10A Chelsea Avenue  
Kingston 10

Tel: (658) 219-1060 | (876) 832-1671  
(876) 927-4912 / 927-6572 or 978-1946

E-mail: [info@dcfs.gov.jm](mailto:info@dcfs.gov.jm) Website: [www.dcfs.gov.jm](http://www.dcfs.gov.jm)

#### St. James

C/o THE OFFICE OF THE PRIME MINISTER  
10 Delisser Drive, Montego Bay, St. James  
Tel: (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




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# Ministry of Industry Investment & Commerce

Jamaica's **Business** Ministry



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

### CHARITIES ACT, 2013 JAMAICA

[www.dcfs.gov.jm](http://www.dcfs.gov.jm) (658) 219-1060

## OBJECTIVES OF THE CHARITIES ACT, 2013

- Maintain, protect and enhance public trust and confidence in charitable organizations in Jamaica.
- Promote compliance by governing board members with their legal obligations in relation to the management of charitable organizations.
- Enhance the accountability of charitable organizations to donors, beneficiaries and the general public.

### CHARITABLE ORGANIZATIONS

"Charitable Organizations" under the Charities Act 2013 mean any institution/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; nor is it an excluded body.

### EXCLUDED BODIES

Excluded bodies means:-

- 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;
  - in support terrorism or terrorist activist, whether these activities occur in Jamaica or outside Jamaica); or
  - for the benefit of an organization, being a member of which is unlawful.

### CHARITABLE PURPOSES

In keeping with Schedule 1 of the Charities Act these

include the following:-

- The prevention or relief of poverty.
- The advancement of education.
- The advancement of amateur sports.
- The advancement of 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 and 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 of Representatives, 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.
- A fit and proper questionnaire in the form set out as Form II of the First Schedule for each governing board

member.

- A photograph of each governing board member not older than six (6) months, 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 the 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.
- Politically Exposed Person (PEP) Self-Declaration Form for Charitable Organizations;
- Beneficial Ownership Declaration Form for Trusts/Foundations
- Any other documents and information as the Authority may require. Letter seeking approval to use the word "foundation" in the organization's name.

#### NOTE:

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

