



Government of Jamaica

CHARITIES AUTHORITIES (DCFS)

**CERTIFICATE OF REGISTRATION OF A REGISTERED
CHARITABLE ORGANIZATION**

Name of Organization: ***CARIBBEAN ACADEMY OF SCIENCES, JAMAICA***

Registration Number: **CA100-474C**

Address: ***2 PLYMOUTH CRESCENT, THE UNIVERSITY OF THE WEST
INDIES, MONA, KINGSTON 7***

TRN: 001 - 978 - 667

This is to certify that the above named organization is a Registered Charitable Organization as under Section 2 and Section 17 of the Charities Act, 2013 and as such is eligible for tax exemption or relief under the Income Tax, G. C. T, Property Tax, Stamp Duty, Transfer Tax, Customs Acts and the Provisional Collection of Tax (Minimum Business Tax) Order, 2014.

This certificate is valid for the period indicated below:

Effective: *October 27, 2014*

Expiry : *October 26, 2016*

A handwritten signature in cursive script, likely belonging to an official of the Charities Authority.

Charities Authority
Department of Co-operatives &
Friendly Societies (DCFS)

October 27, 2014
Date

DETAILS OF EXEMPTION OR RELIEF

This certificate during the effective period indicated overleaf qualifies the Approved Charitable Organization for the following:

- Exemption of its income under Section 12h of the Income Tax Act (Financial Institutions are being advised not to withhold tax on the income of the organization on presentation of this certificate).
- Zero-rating of goods and services acquired for the charitable purposed under Group 9, Part 11 of the First Schedule of the GCT Act.
- Refund of GCT paid under Section 43 of the GCT Act (to be claimed within two years of purchase).
- Exemption under Section 10 (1) (b) of the Property Tax Act.
- Exemption under Section 17(1) of the Transfer Tax Act.
- Exemption under Section 5(2) of the Customs Act.
- Exemption under Section 4(1) and (2) of The Provisional Collection of Tax (Minimum Business Tax) Order, 2014

Note: That the amount of value of donation made to the Registered Charity is to be allowable expense in the books of the donor under Section 13(1) (q) of the Income Tax Act (subject to statutory limit)

Note: This approval is subject to any change in the Laws of Jamaica