Government of Jamaica

CHARITIES AUTHORITY (DCFS)

CERTIFICATE OF REGISTRATION OF A REGISTERED CHARITABLE ORGANIZATION

Name of Charitable Organization: **GLOBAL EMPOWERMENT MISSION CARIBBEAN**

Charitable Organization Registration Number: **CAIN100-2320C**

Charitable Organization Address: **15 TRINIDAD TERRACE, KINGSTON 5**

Charitable Organization TRN: **0 0 3 – 6 6 4 – 7 8 3**

This is to certify that the abovenamed organization is a Registered Charitable Organization pursuant to Sections 16 and 24(4) of the Charities Act, 2013 and shall be eligible to obtain tax relief under Provisional Collection of Tax (Minimum Business Tax) Order, 2014 and the following enactments specified in the Third Schedule of the Charities Act.

1. The Customs Act
2. The General Consumption Tax Act
3. The Income Tax Act
4. The Property Tax Act
5. The Stamp Duty Act
6. The Transfer Tax Act

This certificate is valid for the period indicated below:

Effective Date: **November 10, 2026**

Expiry Date: **November 9, 2028**

Charities Authority
The Department of Co-operatives & Friendly Societies

November 10, 2026
Date

NOTE: THIS APPROVAL IS SUBJECT TO ANY CHANGE IN THE LAWS OF JAMAICA

DETAILS OF TAX RELIEF

This certificate during its period of validity qualifies a Registered Charitable Organization for the following tax relief:

- Exemption of its income under Section 12(h) 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 by an approved charitable organization for the charitable purposed of the organization in accordance with Group 9 (Part 7A) of the First Schedule of the General Consumption Tax Act. (Except for motor vehicle).
- Refund of GCT paid under Section 43 of the General Consumption Act (to be claimed within two years of the date on which the tax was paid in respect of the zero-rated supply).
- Exemption from property tax under Section 10(1)(b) of the Property Tax Act.
- Exemption under transfer tax under Section 17(1)(c) of the Transfer Tax Act.
- Exemption from import duties under Section 5(2) of the Customs Act.
- Exemption under paragraph 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 Charitable Organization 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).

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If this Certificate is found please return or contact Department of Co-operatives and Friendly Societies, 10A Chelsea Avenue, Kingston 5, Jamaica.

Telephone: (876) 927-4912, 927-6572 or 978-1946
Website: www.dcfs.gov.jm Email: info@dcfs.gov.jm