



OAS MESICIC

MECHANISM FOR FOLLOW-UP ON THE
IMPLEMENTATION OF THE INTER-AMERICAN
CONVENTION AGAINST CORRUPTION
Forty-First Meeting of the Committee of Experts
March 11-14, 2024
Washington, D.C.

OEA/Ser.L.
SG/MESICIC/doc.654/23 rev.4
March 14, 2024
Original: English

JAMAICA

(FINAL VERSION)

(Adopted at the March 14, 2024 Plenary Session)

SUMMARY

This Report contains comprehensive review of the implementation in Jamaica of Article XVI of the Inter-American Convention against Corruption, on bank secrecy, which was selected by the Committee of Experts of the MESICIC for the Sixth Round. The Report also includes a comprehensive review of the implementation of the recommendations formulated to Jamaica in the Third Round, which refer respectively to: denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws (Article III, paragraph 7 of the Convention); prevention of bribery of domestic and foreign government officials (Article III, paragraph 10 of the Convention); transnational bribery (Article VIII of the Convention); illicit enrichment (Article IX of the Convention); and extradition (Article XIII of the Convention).

The review was conducted in accordance with the Convention, the Report of Buenos Aires, the Committee's Rules of Procedure, and the Methodologies adopted for conducting on-site visits and for the Sixth Round, including the criteria set out therein for guiding the review based on equal treatment for all States Parties, functional equivalence, and the common purpose of both the Convention and the MESICIC of promoting, facilitating, and strengthening cooperation among the States Parties in the prevention, detection, punishment, and eradication of corruption.

The review was carried out mainly taking into account the Response to the Questionnaire by Jamaica and information gathered during the on-site visit conducted between September 25 - 29, 2023, by the representative of Antigua and Barbuda, with the support of the Technical Secretarial. During that visit, the information furnished by Jamaica was clarified and supplemented with the opinions of civil society organizations.

With regard to the implementation of the recommendations that were formulated to Jamaica in the Report of the Third Round, based on the Methodology for the Sixth Round and bearing in mind the information provided in the Response to the Questionnaire and during the virtual on-site visit, the Committee made a determination as to which of those recommendations have been satisfactorily implemented, which require additional attention, which need to be reformulated, and which are no longer valid.

With respect to prevention of bribery and domestic and foreign public officials, it is pertinent to highlight the 2017 amendments to the *Companies Act, 2004*. As a result of the amendments, companies subject to the Act are required to establish a mandatory seven-year custody for the maintenance of accounting records. In addition, it is worth noting the issuing of prescribed standards of professional conduct applicable to all registered public accountants, which include provisions for their compliance and establish sanctions for noncompliance and the issuing of the Rules of Professional Conduct issued by the Public Accountancy Board, which provides guidance to registered public accountants on steps to take they suspect or encounter a criminal offense by a client or a former client, including offense under legislation to prevent corruption, during the course of their work.

Some of the recommendations formulated in the Third Round that remain valid or have been reformulated include: adopting manuals, guidelines or directives designed to facilitate the detection of sums paid for acts of corruption, in the event that they are used as ground for obtaining favorable tax treatment, and that will guide officials in the review of applications, such that they may be able to verify that they contain the established requirements in order to confirm the truthfulness of the information provided and confirm the origin or expenditure or payment on which the application is based; explore the use of existing computer programs to facilitate data consultation and cross-checking of information to make it easier for appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtain favorable tax treatment; prepare and publish detailed statistical information on the offenses of transnational bribery and illicit enrichment; and consider the utility of the Inter-American Convention

against Corruption for extradition purposes in corruption cases, which could consist of, among other measures, the implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for judicial authorities, prosecutors, and administrative staff with competence in this area; among others.

For the review of the provision selected in the Sixth Round that refer to bank secrecy, some of the recommendations made to Jamaica for its consideration focus on: amending the Second Schedule of the Mutual Assistance (Criminal Matters) Act, to include the Inter-American Convention against Corruption; and adopting the relevant measures to include in the Request for Mutual Legal Assistance in Criminal Matters Guidelines an approximate timeframe for when a Requesting States could expect to receive the requested banking information related to an act of corruption as referred to in the Convention.

**COMMITTEE OF EXPERTS OF THE FOLLOW-UP MECHANISM ON THE
IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST CORRUPTION**

**REPORT ON FOLLOW-UP ON IMPLEMENTATION IN JAMAICA OF THE
RECOMMENDATIONS FORMULATED AND PROVISIONS REVIEWED IN THE THIRD
ROUND, AND ON THE PROVISION OF THE CONVENTION SELECTED FOR REVIEW IN
THE SIXTH ROUND¹**

INTRODUCTION

1. Content of the Report

[1] As agreed, upon by the Committee of Experts (hereinafter “Committee”) of the Follow-Up Mechanism for the Implementation of the Inter-American Convention against Corruption (MESICIC) at its Thirty-Fourth Meeting of the Committee of Experts,² this Report will first refer to follow up on implementation of the recommendations formulated to Jamaica in the Report of the Third Round.³

[2] Second, where applicable, it will refer to new developments in Jamaica regarding the provisions of the Inter-American Convention against Corruption (hereinafter “Convention”) selected for the Third Round, and regarding such matters as the legal framework, technological developments, and results, and, if applicable, appropriate observations and recommendations will be formulated.

[3] Third, it will address implementation of the Convention provisions selected by the Committee of Experts of the Mechanism for the Follow-up of Implementation of the same (MESICIC) for the Sixth Round of Review. That provision corresponds to Article XVI of the Convention on Bank Secrecy, which reads: “1. *The Requested State shall not invoke bank secrecy as a basis for refusal to provide the assistance sought by the Requesting State. The Requested State shall apply this article in accordance with its domestic law, its procedural provisions, or bilateral or multilateral agreements with the Requesting State.* 2. *The Requesting State shall be obligated not to use any information received that is protected by bank secrecy for any purpose other than the proceeding for which that information was requested, unless authorized by the Requested State.*”⁴

[4] Fourth, it will refer to best practices, where applicable, that the country under review has wished to voluntarily share regarding implementation of the Convention provisions selected for the Third and Sixth Rounds.

2. Ratification of the Convention and adherence to the Mechanism

[5] According to the official records of the OAS General Secretariat, Jamaica ratified the Inter-American Convention against Corruption on March 16, 2001, and deposited the instrument of ratification on March 30, 2001.

¹ This Report was adopted by the Committee in accordance with the provisions of Articles 3(g) and 25 of the [Rules of Procedure and Other Provisions](#) at plenary session held on March 14, 2024, during the Forty-First Meeting, which took place March 11-14, 2024 at the OAS Headquarters in Washington, D.C., United States.

² See [Minutes of the Thirty-Fourth Meeting of the Committee of Experts of the Mechanism for Follow-Up on Implementation of the Inter-American Convention against Corruption](#).

³ [Report on Implementation in Jamaica of the Convention Provisions Selected for Review in the Third Round, and on Follow-Up to the Recommendations Formulated to that Country in Previous Rounds](#) (“Report of the Third Round”).

⁴ [Interamerican Convention against Corruption](#), Article XVI.

[6] In addition, Jamaica signed the Declaration on the Mechanism for Follow-up on the Implementation of the Inter-American Convention against Corruption on June 4, 2002.

I. SUMMARY OF INFORMATION RECEIVED

1. Response of Jamaica

[7] The Committee wishes to acknowledge the cooperation that it received throughout the review process from Jamaica, and in particular, from the Attorney-General's Chambers, which was evidenced, *inter alia*, in the Response to the Questionnaire⁵ and in the constant willingness to clarify or complete its contents. Together with its Response, Jamaica sent the provisions and documents it considered pertinent.⁶

[8] The Committee also notes that Jamaica gave its consent for an on-site visit, in accordance with provision 5 of the *Methodology for Conducting On-Site Visits*.⁷ As a member of the preliminary review subgroup, the representative of Antigua and Barbuda conducted an on-site visit from September 25-29, 2023, with the support of the MESICIC Technical Secretariat. The information obtained during that visit is included in the appropriate sections of this Report, and the agenda of meetings is attached hereto, in keeping with provision 34 of the above-mentioned *Methodology*.⁸

[9] For its review, the Committee took into account the information provided by Jamaica until September 29, 2023, which was requested by the Technical Secretariat and by the members of the Review Subgroup to carry out their functions in keeping with *the Rules of Procedure and Other Provisions*;⁹ *the Methodology for Review of the Implementation of the Recommendations Formulated and the Provisions Examined in the Third Round and the Provisions Selected for the Sixth Round*;¹⁰ and *the Methodology for Conducting On-Site Visits*.¹¹

2. Documents and information received from civil society organizations and/or, *inter alia*, private sector organizations, professional associations, academics, and researchers.

[10] The Committee did not receive documents from civil society organizations within the time frame established in the schedule for the Calendar the Sixth Round, as envisaged by Article 34(b) of the Committee's *Rules of Procedure and Other Provisions*.¹²

[11] Nonetheless, during the course of the on-site visit, information was gathered from civil society and private sector organizations; professional associations; and academics invited to participate in meetings to that end, pursuant to Provision 27 of the *Methodology for Conducting On-site Visits*.¹³ A list of those persons is included in the agenda for the visit, which is appended hereto. Pertinent parts of this information are reflected in the appropriate sections of this Report.

⁵ [Response to the Questionnaire Regarding Follow-Up of the Implementation of the Recommendations Formulated and the Provisions Review in the Third Round, and on the Convention Selected for the Sixth Round](#) ("Response of Jamaica to the Questionnaire of the Sixth Round").

⁶ These documents may be consulted on the [OAS Anticorruption Portal of the Americas](#).

⁷ [Methodology for Conducting On-site Visits](#), Provision 5.

⁸ [Methodology for Conducting On-site Visits](#), Provision 34.

⁹ [Rules of Procedure and Other Provisions](#).

¹⁰ [Methodology of the Sixth Round](#).

¹¹ [Methodology for Conducting On-site Visits](#).

¹² [Rules of Procedure and Other Provisions](#).

¹³ [Methodology for Conducting On-site Visits](#), Provision 27.

II. FOLLOW UP ON IMPLEMENTATION OF THE RECOMMENDATIONS FORMULATED IN THE THIRD ROUND AND NEW DEVELOPMENTS WITH REGARD TO THE CONVENTION PROVISIONS SELECTED FOR REVIEW IN THAT ROUND

[12] First, the Committee will discuss progress, information, and new developments in Jamaica in relation to the implementation of the recommendations formulated to it and the measures suggested by the Committee for implementation in the Report of the Third Round,¹⁴ and it will proceed to take note of those that received satisfactory treatment and those that require attention by the country under review. In addition, where appropriate, it will address the continued validity of those recommendations and, as applicable, restate or reformulate them, pursuant to the provisions of Section V of the Methodology adopted by the Committee for the Sixth Round.¹⁵

[13] In this section, the Committee will also take note, where appropriate, of any difficulties in implementing the above recommendations and measures to which the country under review may have drawn attention, as well as of its technical cooperation needs to that end.

[14] Second, it will refer to new developments in Jamaica in relation to the Convention provisions selected for the Third Round in such areas as legislative frameworks, technological developments, and results, and proceed to make any observations and recommendations that may be required.

1. DENIAL OR PREVENTION OF FAVOURABLE TAX TREATMENT FOR EXPENDITURES MADE IN VIOLATION OF ANTICORRUPTION LAWS (ARTICLE III (7) OF THE CONVENTION)

1.1 Follow Up to the Implementation of the Recommendations Formulated in the Third Round

Recommendation suggested by the Committee:

Strengthen the standards for the denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws. To comply with this recommendation, Jamaica could take the following measures into account:

Measure (a)(i):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment, such as the following:

- i. Manuals, guidelines or directives that will guide them in reviewing those applications, so that they are able to verify that the applications contain the established requirements, to confirm the truthfulness of the information provided, and to confirm the origin of the expenditure or payment on which the claims are based.*

[15] In respect to the aforementioned measure, in its Response to the Questionnaire,¹⁶ the country under review presented information that it considered pertinent:

¹⁴ [Response of Jamaica to the Questionnaire of the Sixth Round.](#)

¹⁵ [Methodology of the Sixth Round](#), Section V.

¹⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 12-13.

[16] – A policy manual on fraud and corruption, which has been drafted, but that has yet to be implemented.¹⁷ According to the country under review, this policy manual will provide officials of Tax Administration Jamaica (hereinafter “TAJ”) general guidelines on the prevention and detection of corruption and fraud.¹⁸ The manual will additionally contain directives for reporting instances where corruption or fraud on revenue is either being suspected or committed.¹⁹

[17] During the on-site visit, the country under review noted, however, that the policy manual is still awaiting executive approval.²⁰ Representatives of TAJ also indicated that while it does not “*treat specifically the verification of documents in relation to applications for tax benefits or confirmation of the expenditure or payment on which such applications are based*”,²¹ the policy manual does stipulate the general position of TAJ on fraud,²² including on the following: 1) “*the development and review of all internal controls by Internal Audits*”;²³ 2) “*on-going review of all electronic systems, policies and procedures to prevent fraud*”;²⁴ 3) “*Standard Operating Procedures (SOPs) to guide staff in the execution of their duties*”;²⁵ and 4) “*mandatory training for all staff to gain an understanding of their roles in preventing, detecting and reporting fraud and corruption*”.²⁶

[18] However, given that this policy manual has yet to be implemented and that the recommendation is specifically geared towards ensuring that appropriate authorities have guidelines to facilitate the detection of sums paid for acts of corruption, in the event that they are being used as grounds for obtaining favorable tax treatment, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will be reformulated to consider the elements contained in both, the foregoing recommendation and measure (a)(i). (See Recommendation 1.4.1 in Section 1.4 of Chapter II of this Report).

Measure (a)(ii):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment, such as the following:

- ii. *The possibility of accessing the sources of information necessary to conduct those verifications and confirmations, including requests for information from financial institutions, taking into account relevant bank secrecy and confidentiality laws.*

¹⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 13.

¹⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 13.

¹⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 13.

²⁰ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 7.

²¹ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 7.

²² [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 8.

²³ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 8.

²⁴ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 8.

²⁵ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 8.

²⁶ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 8. During the on-site visit, the country under review additionally reported that TAJ has additionally started the process of updating these SOPs. Such work has already been undertaken in the following areas: 1) Internal Audit (completed); 2) Debt Write Off Process (completed); 3) Tax Waivers (awaiting approval). Also *see* p. 9.

[19] In respect to the aforementioned measure, in its Response to the Questionnaire,²⁷ the country under review presented information and new developments, of which the Committee notes as steps that lead it to conclude that the said measure has been satisfactorily considered, the following:

[20] – Amendments to the *Revenue Administration Act, 1985*,²⁸ specifically, those brought about the *Revenue Administration (Amendment) Act, 2013*.²⁹ Section 17(G) in relation to the production and inspection orders³⁰ was amended to include Section 17(G)(A), which empowers the Commissioner General to request from a public officer any information that he or she deems necessary pursuant to any tax matters.³¹ In accordance with Section (G)(A)(2), this information or documentation is to be supplied in the form and at such times as may direct or prescribe the Commissioner General.³² In addition, Section (G)(A)(3) provides that “*no obligation as to secrecy or other restriction upon the disclosure of information imposed by any law or other shall prevent a public officer from disclosing information or producing documents to the Commissioner General*”.³³ Section 17(G) was also amended to include Section 17(G)(B), which empowers the Commissioner General to require returns from any person, whether such person is or is not liable to pay tax, or is the subject of an audit, investigation or other tax related action.³⁴ Similarly, Section 17(G)(B)(2) requires the person to submit the return in such form and manner as the Commissioner General may direct or prescribe.³⁵ Section 17(B)(4) additionally contemplates for sanctions for non-compliance with the provision.³⁶ In its Response to the Questionnaire,³⁷ Jamaica also indicated that Section 17(I),³⁸ which gives the TAJ the authority to enter, without notice, on the premises of a taxpayer’s business and inspect and examine books, records and documents, as well as make copies of any records or documents deemed relevant to any audit or investigation was also amended to include Section 17(I)(A).³⁹ Section 17(I)(A) empowers the Commissioner General to request information from any third party as well as require their attendance at any meeting called in this regard.⁴⁰

[21] During the on-site visit, representatives of the Financial Investigations Division indicated that in addition to Section 17(1) of the *Financial Investigations Division Act, 2010*,⁴¹ which an authorized officer, where the Chief Technical Director “*has reasonable grounds for suspecting that a person has possession or control of any information, book, record or document which is relevant to an investigation of a financial crime*,”⁴² to apply to a Judge in Chambers or Resident Magistrate for an order to produce the information, book, record or document, as the case may be for inspection,⁴³ the Financial Investigations Division may also share information received under the *Proceeds of Crime Act, 2001*⁴⁴ pursuant to Section 5(1)(d) of the *Financial Investigations Act, 2010*.⁴⁵ Section 5(1)(d) allows, where Chief Technical Director considers

²⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 14-17.

²⁸ [Revenue Administration Act, 1985](#).

²⁹ [Revenue Administration \(Amendment\) Act, 2013](#).

³⁰ [Revenue Administration Act, 1985](#), Section 17(G).

³¹ [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(G)(A)(1).

³² [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(G)(A)(2).

³³ [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(G)(A)(3). This is subject to Section 17(G)(A)(4), which provides legal professional privilege as a ground to refuse to furnish or produce such information or documents.

³⁴ [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(G)(B)(1).

³⁵ [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(G)(B)(2).

³⁶ [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(G)(B)(4).

³⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 14-17.

³⁸ [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(I)(A).

³⁹ [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(I)(A).

⁴⁰ [Revenue Administration \(Amendment\) Act, 2013](#), Section 17(I)(A).

⁴¹ [Financial Investigations Division Act, 2010](#), Section 17(1).

⁴² [Financial Investigations Division Act, 2010](#), Section 17(1).

⁴³ [Financial Investigations Division Act, 2010](#), Section 17(1).

⁴⁴ [Proceeds of Crime Act, 2007](#).

⁴⁵ [Financial Investigations Division Act, 2010](#), Section 5(1)(d). [Presentation by the Financial Investigations Division](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 6.

necessary, to disseminate information and reports referred financial crimes, to competent authorities,⁴⁶ including, as *per* subsection (ii),⁴⁷ any of the Revenue Commissioners under the *Revenue Administration Act, 1985*⁴⁸ or the Commission for the Prevention of Corruption established under the *Corruption (Prevention) Act, 2001*.⁴⁹

[22] In light of the above, the Committee takes note of the satisfactory consideration by the country under review of measure (a)(ii).

Measure (a)(iii):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment, such as the following:

- iii. *Computer programs that facilitate data consultation and cross-checking of information whenever necessary for the purpose of fulfilling their functions.*

[23] In respect to the aforementioned measure, in its Response to the Questionnaire,⁵⁰ the country under review presented information and new developments, of which the Committee notes steps that contribute to progress in the implementation of the said measure, the following:

[24] – The development and implementation of the following system: “*RAiS*”.⁵¹ In its Response to the Questionnaire, the country under review reported that TAJ implemented in 2016 the Revenue Administration Information System (“*RAiS*”), a system which allows taxpayers to file their tax returns online and enables the tax administration in turn to have a 360° view of every taxpayer, including details on transactions carried out.⁵² Given that this system also captures third-party data, the country under review explained that the data may also be used as a cross-checking reference again against other information contained in the database.⁵³

[25] – The development and implementation of the following database: “*goAML15*”.⁵⁴ In its Response to the Questionnaire, the country under review mentioned that the Financial Intelligence Unit of the Financial Investigations Division uses “*goAML15*” as its main database and that full usage began in 2016, with the appropriate training conducted in 2014.⁵⁵ According to the country under review, this database facilitates the online filing of reports from business in the regulated sector as *per* Sections 94, 95, 96 and 100(4) in Part V of the *Proceeds of Crime Act*,⁵⁶ which specifically addresses money laundering, as well as the analysis of reports received from such businesses and communication with stakeholders.⁵⁷ Jamaica additionally reported, in its Response to the Questionnaire, that it also uses the database to cross-check

⁴⁶ [Financial Investigations Division Act, 2010](#), Section 5(1)(d)(i).

⁴⁷ [Financial Investigations Division Act, 2010](#), Section 5(1)(d)(ii).

⁴⁸ [Revenue Administration Act, 1985](#).

⁴⁹ [Corruption \(Prevention\) Act, 2001](#).

⁵⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 17-19.

⁵¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 18.

⁵² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 18.

⁵³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 18.

⁵⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 18.

⁵⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 18.

⁵⁶ [Proceeds of Crime Act, 2007](#), Sections 94, 95, 96 and 100(4). The [Proceeds of Crime Act, 2007](#), in its Fourth Schedule, defines a “*business in the regulated sector*” as follows: “(a) a financial institution or an entity that has corporate responsibility for the development and implementation of group wide anti-money laundering or terrorism financing prevention, policies and procedures for the group of companies of which the entity forms a part; (b) a designated non-financial institution [...]”

⁵⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 18.

information and analyze reports that help identifying financial crimes, including those related to corruption.⁵⁸

[26] During the on-site visit, representatives of TAJ clarified that while the implementation of these new databases and systems constitute new technological developments in this area, their use is not intended for the purposes of this measure.⁵⁹ Furthermore, given the illicit nature of the acts of corruption, these tools would not enable officials to directly detect instances where sums may have been paid in exchange for acts of corruption for the purposes of obtaining favorable tax treatment.

[27] Representatives of TAJ also indicated that while Jamaica does makes use of technology to facilitate or expedite the accessing of information from various sources,⁶⁰ a hybrid approach is rather used in practice considering the varying levels of technology integration across institutions.⁶¹ The approach selected is therefore largely dependent on the institution concerned and practicality. For example, court applications for search warrants or production orders are entered manually and paper-based, while information from financial institutions may be sought and received electronically.⁶²

[28] With respect to legislative developments, TAJ reported the existence of new provisions geared to facilitate electronic requests for information, both domestically and internationally.⁶³ During the on-site visit, representatives of TAJ referenced as an example to Part VI E of the *Revenue Administration Act*⁶⁴ on electronic communications, which entitles the Commissioner General to establish electronic communications systems, including provisions for the filing of electronic documents; the service and issue of electronic documents; and payment or collection of taxes by electronic means.⁶⁵

[29] The Committee takes note of the steps taken by the country under review to implement measure (a)(iii). However, given that the functionalities of the referred systems in place are not designed to allow appropriate authorities to detect sums paid for acts of corruption in the event that they are used to obtain favorable tax treatment, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will be reformulated to consider the elements contained in both, the recommendation and measure (a)(iii).(See Recommendation 1.4.2 in Section 1.4 of Chapter II of this Report).

Measure (a)(iv):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment, such as the following:

⁵⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 18.

⁵⁹ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 20-23.

⁶⁰ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 16.

⁶¹ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 16.

⁶² [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 16. Representatives of TAJ also indicated that information may be sought electronically from other government agencies such as Passport, Immigration and Citizenship Agency, Companies Office of Jamaica, Jamaica Customs Agency, National Identification Registration Authority. Also see p. 17.

⁶³ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 17.

⁶⁴ [Revenue Administration Act](#).

⁶⁵ [Revenue Administration Act](#), Article 17(O).

- iv. *Institutional coordination mechanisms that will provide the timely collaboration needed from other authorities in such aspects as certifying the authenticity of the documents submitted with the applications.*

[30] In respect to the aforementioned measure, in its Response to the Questionnaire,⁶⁶ the country under review presented information and new developments, of which the Committee notes as steps that contribute to progress in the implementation of the said measure, the following:

[31] – Provisions of the *Revenue Administration Act*, in particular Section 17IB(1)(a), which grant the Commissioner General the authority to enter into a “*contract, memorandum of understanding, or other arrangement or agreement with any public body for supplying [...] of information or production of documents in connection with the administration or enforcement of any relevant law at such intervals and in such manner as the Commissioner may determine.*”⁶⁷

[32] – Inter-agency arrangements entered by TAJ with various entities. In its Response to the Questionnaire, the country under review specified that TAJ entered into several memoranda of understanding (hereinafter “MOUs”) with a number of related agencies also involved in anti-corruption matters, namely the Major Organized Crime Agency, the Financial Investigation Division, and the Special Economic Zone Authority,⁶⁸ while others are still underway.⁶⁹

[33] During the on-site visit, the country under review explained how MOUs and agreements have assisted TAJ by providing it with the following: intelligence and information not housed in TAJ; technical expertise in data retrieval; policing powers and skills; speedier confirmation of the authenticity of documents; access to partner database.⁷⁰

[34] The Committee takes note of the steps taken by the country under review to implement measure (a)(iv), particularly with the adoption of the aforementioned MOUs and other arrangements. However, given that the Jamaica indicated other MOUs and arrangements are still in progress, the Committee reiterates the need for the country under review to continue giving additional attention to implementation thereto, which be reformulated to consider the elements contained in both, the foregoing recommendation and measure (a)(iv). (See Recommendation 1.4.3 in Section 1.4 of Chapter II of this Report).

Measure (a)(v):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment, such as the following:

- v. *Training programs designed specifically to alert officials to the methods used to disguise payments for corruption and to instruct them in ways of detecting such payments in the applications.*

⁶⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 19-21.

⁶⁷ [Revenue Administration Act](#), Section 17IB(1)(a). Also see [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 19-21.

⁶⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 20.

⁶⁹ In its [Response to the Questionnaire](#), p. 20, Jamaica indicates that other MOUs are in draft with other agencies. Such agencies include the Jamaica Customs Agency and the Revenue Protection Division.

⁷⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 20. Also see [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 27.

[35] In respect to the aforementioned measure, in its Response to the Questionnaire,⁷¹ the country under review presented information that it considered pertinent:

[36] – Training programs providing information to law enforcement on the use of investigative tools and elements to prove under the *Proceeds of Crime Act, 2007*.⁷² In this respect, it is worth noting that the country under review, in its Response to the Questionnaire,⁷³ reported that specific training designed to alert officials to the methods used to disguise payments for corruption has not yet been conducted by TAJ, but that such training is expected to be facilitated in the future.⁷⁴

[37] During the on-site visit, representatives of TAJ also indicated that while general training in relation to fraud detection and prevention has been undertaken, no specific training with the purpose of instructing officials how to detect sums paid for corruption have been provided.⁷⁵ In that regard, TAJ reported challenges in the implementation of the measure and expressed the specific need for subject-matter experts for these trainings to take place.⁷⁶

[38] In light of the above, the Committee reiterates the need for the country under review to give attention to implementation thereto. Moreover, given the challenges identified by Jamaica regarding implementation of this measure, the Committee will formulate an additional recommendation for the country under review to provide TAJ with the human resources it needs to conduct the training programs specifically designed to alert officials to the methods used to disguise payments for corruption, including appropriate subject-matter experts with the relevant expertise and skills for these purposes, within available resources. (See Recommendations 1.4.4 - 1.4.5 in Section 1.4 of Chapter II of this Report).

Measure (a)(vi):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment, such as the following:

- vi. *Channels of communication so that they may promptly report to those who must decide on favorable treatment and warn them of the anomalies detected or of any irregularity that could affect the decision.*

[39] In respect to the aforementioned measure, in its Response to the Questionnaire,⁷⁷ the country under review presented information and new developments, of which the Committee notes as a step that contributes to progress in the implementation of the said measure, the following:

[40] – The general practice at TAJ of reporting detected anomalies and/or irregularities to the following senior officials: 1) immediate supervisor; 2) general manager; 3) deputy Commissioner General; or 4) Commissioner General.⁷⁸ It is worth noting that, in its Response to the Questionnaire, the country under review indicated that while a general practice exist within TAJ of reporting anomalies and/or irregularities

⁷¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 21-22.

⁷² [Proceeds of Crime Act, 2007](#); [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 21-22.

⁷³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 22.

⁷⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 22.

⁷⁵ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 28-29.

⁷⁶ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 29.

⁷⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p.23-24. Also see [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 32-33.

⁷⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 23-24.

that could potentially affect the outcome of applications for tax benefits or exemptions, no formal structure has been put in place to address this issue.⁷⁹

[41] During the on-site visit, representatives of TAJ clarified that, in spite of this lack of formalization, officials are well aware of the existing avenues to report the anomalies and/or irregularities that they detect throughout the course of their work, particularly, those that may potentially have an impact on the decision of those responsible for granting tax benefits or exemptions.⁸⁰

[42] The Committee takes note of the step taken by the country under review to implement measure (a)(vi), in particular, the general practice that exists in TAJ of reporting detected anomalies and/or irregularities, as well as the known avenues for reporting these. However, given the informal nature of these avenues, the Committee believes that the country under review could benefit establishing a more formal structure. Given the foregoing, the Committee reiterates the need for the country under review to continue giving additional attention to implementation thereto, which will be reformulated for better clarity of scope. (See Recommendation 1.4.6 in Section 1.4 of Chapter II of this Report).

Measure (b):

Select and develop, through the tax authorities that process applications for favorable tax treatment and the other authorities or organs with jurisdiction in that respect, procedures and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow up on the recommendations made in this report in relation thereto.

[43] In respect to the aforementioned measure, in its Response to the Questionnaire,⁸¹ the country under review presented information that it considered pertinent:

[44] – The development and implementation of specific procedures and indicators to treat all applications received, which are subject to interrogation and analysis by the Internal Audit Unit.⁸² In its Response to the Questionnaire, Jamaica indicated that there are two main avenues for favorable tax treatment within TAJ: 1) Tax Debt Write-Off pursuant to the *Tax Collection Act*⁸³ and 2) waivers in relation to tax regulations.

[45] During the on-site visit, representatives of TAJ described the same two main avenues for obtaining favorable tax treatment as well as the corresponding procedure for each.⁸⁴ 1) tax write-offs⁸⁵ and 2) tax waivers.⁸⁶

[46] However, the Committee does not know what these procedures and indicators are, nor does it possess information that would enable it to determine whether they allow the country under review to analyze, objectively, results obtained in this area or follow up on the recommendations made in the Third Round.⁸⁷

⁷⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 23-24.

⁸⁰ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 33.

⁸¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 24-25.

⁸² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 24.

⁸³ [Tax Collection Act, 2013](#).

⁸⁴ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 36-40.

⁸⁵ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 39.

⁸⁶ [Presentation by Tax Administration Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #1), p. 40.

⁸⁷ [Report of the Third Round](#).

[47] In this respect, the Committee considers worth noting the origins of measure (b), which was formulated in Report of the Third Round,⁸⁸ in view of the fact that the country under review had not, at the time, provided adequate statistical information on results with respect to the application of the laws, rules and/or measures in relation to the denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws, in a way that would have enabled the Committee to make a comprehensive evaluation of the results on the said topic. Given the foregoing and considering that Jamaica could benefit from preparing and publishing such information, the Committee will reorient measure (b) and formulate a recommendation in this respect. This recommendation will be geared for the country under review to maintain and publish detailed statistical information, compiled annually and disaggregated by year, on measures taken to investigate and sanction conduct aimed at obtaining tax benefits for payments made in violation of anti-corruption laws, including information such as, *inter alia*, the number of reviews carried out by the authorities in charge of processing such requests; the number of administrative and criminal investigations initiated and concluded for infringements of those laws, rules and/or other measures; and the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where appropriate. (See Recommendation 1.4.7 in Section 1.4 of Chapter II of this Report).

1.2 New Developments with respect to the Denial or Prevention of Favourable Tax Treatment for Expenditures made in Violation of Anticorruption Laws (Article III (7) of the Convention)

1.2.1 New Developments with respect to the Legal Framework

[48] In its Response to the Questionnaire⁸⁹ and during the on-site visit, the country under review indicated that it did not have any additional developments to report with respect to the legal framework in this area, other than those it presented in measure (a)(ii). This information was reviewed in Section 1.1 of this Report.

1.2.2 New Developments with respect to Technology

[49] In its Response to the Questionnaire⁹⁰ and during the on-site visit, the country under review did not present any additional new developments in relation to technological aspects in this area, other than ones referred to in measure (a)(ii) and measure (a)(iii).⁹¹ This information was reviewed in Section 1.1 of this Report.

1.3 Results

[50] In its Response to the Questionnaire,⁹² the country under review noted that it did not have any results to report. In addition, given that the issue was reviewed in the consideration of measure (b) in Section 1.1, the Committee will reiterate Recommendation 1.4.7 formulated therein, which recommends that the country under review to prepare and publish detailed statistical information in this area.

1.4 Recommendations

[51] In light of the observations formulated in Sections 1.1, 1.2 and 1.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 1.4.1 Adopt manuals, guidelines or directives designed to facilitate the detection of sums paid for acts of corruption, in the event that they are used as ground for obtaining favorable tax treatment,

⁸⁸ [Report of the Third Round](#).

⁸⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 64-65.

⁹⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 64-65.

⁹¹ Also see [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 18.

⁹² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 64-65.

and that will guide officials in the review of applications, such that they may be able to verify that they contain the established requirements in order to confirm the truthfulness of the information provided and confirm the origin or expenditure or payment on which the application is based. (See paragraph 18 in Section 1.1 of Chapter II of this Report).

- 1.4.2 Explore the use of existing computer programs to facilitate data consultation and cross-checking of information in order to make it easier for appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtain favorable tax treatment. (See paragraph 29 in Section 1.1 of Chapter II of this Report).
- 1.4.3 Finalize MOUs and agreements that are in progress, give effect to these, and consider whether additional MOUs or agreements may be needed to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment, and to provide the timely collaboration needed from other authorities and such aspects as certifying the authenticity of the documents submitted with the applications. (See paragraph 34 in Section 1.1 of Chapter II of this Report).
- 1.4.4 Implement training programs specifically designed to alert officials to the methods used to disguise payments for corruption and to instruct them in ways of detecting such payments in the applications. (See paragraph 38 in Section 1.1 of Chapter II of this Report).
- 1.4.5 Provide Tax Authority Jamaica with the human resources it needs to conduct the training programs specifically designed to alert officials to the methods used to disguise payments for corruption, including appropriate subject-matter experts with the relevant expertise and skill for these purposes, within available resources. (See paragraph 38 in Section 1.1 of Chapter II of this Report).
- 1.4.6 Formalize channels of communication so that officials may promptly report to those who must decide on favorable treatment and warn them of the anomalies detected or of any irregularity that could affect a decision. (See paragraph 42 in Section 1.1 of Chapter II of this Report).
- 1.4.7 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on measures taken to investigate and sanctions conduct aimed at obtaining tax benefits for payments made in violation of anti-corruption laws, including information such as, *inter alia*, the number of reviews carried out by the authorities in charge of processing such requests; the number of administrative and criminal investigations initiated and concluded for infringements of such laws, rules and/or other measures; and the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 47 in Section 1.1 of Chapter II of this Report).

2. PREVENTION OF BRIBERY OF DOMESTIC AND FOREIGN GOVERNMENT OFFICIALS (ARTICLE III (10) OF THE CONVENTION)

2.1 Follow up on the Implementation of the Recommendations Formulated in the Third Round

Recommendation suggested by the Committee:

Strengthen the standards and measures on the prevention of bribery of domestic and foreign government officials.

Measure (a):

Adopt the appropriate measures to ensure that the companies to which the provisions of the Companies Act are applicable maintain accounting records for a prescribed custody period.

[52] In respect to the aforementioned measure, in its Response to the Questionnaire,⁹³ the country under review presented information and new developments, of which the Committee notes as steps that lead it to conclude that the said measure has been satisfactorily considered, the following:

[53] – The 2017 amendments⁹⁴ to the *Companies Act, 2004*,⁹⁵ which introduced Section 390A to the principal Act,⁹⁶ establishing a mandatory seven-year custody for the maintenance of these records and document and providing additionally that failure to do so for the applicable period and in the manner prescribed, results in a fine not exceeding JMD\$ 500 000.⁹⁷

[54] During the on-site visit, Jamaica International Financial Services Authority explained that the 2017 amendments had the effect of complementing Section 144 of the *Companies Act, 2004*⁹⁸ by further adding a mandatory seven-year custody period for the maintenance and documentation of these accounting records.⁹⁹ It also specified that the *Companies Act, 2004* was the subject of additional amendments in 2023¹⁰⁰ to extend the requirements established in Section 390A¹⁰¹ to documents containing information on members and beneficial owners¹⁰² and documents of companies that have either been wound up by a trustee or struck off the register, and not to be wound up, by an officer of the company.¹⁰³ Such documents would have to be kept for a period of not less than seven years after dissolution.¹⁰⁴

[55] In light of the above, the Committee takes note of the satisfactory consideration by the country under review of measure (a).

Measure (b):

Adopt the appropriate measures to require a company to take reasonable precautions to prevent the loss, destruction or mutilation of accounting records, prevent falsification of entries and facilitate detection and correction of inaccuracies, and establish sanctions for contravening the proposed provisions.

[56] In respect to the aforementioned measure, in its Response to the Questionnaire,¹⁰⁵ the country under review presented information, of which the Committee notes the following as a step that contributes to progress in the implementation of the said measure, the following:

⁹³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 25-28. Also see [Presentation by Jamaica International Financial Services Authority](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 2.

⁹⁴ [Companies \(Amendment\) Act, 2017](#).

⁹⁵ [Companies Act, 2004](#).

⁹⁶ Section 27 of the [Companies \(Amendment\) Act, 2017](#) incorporated Section 390A to the [Companies Act, 2004](#).

⁹⁷ As of the time of the drafting of this Report, JMD \$ 500 000 is approximately equivalent to USD \$ 3 207.

⁹⁸ [Companies Act, 2004](#), Section 144.

⁹⁹ [Presentation by Jamaica International Financial Services Authority](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 2, in reference to the [Companies \(Amendment\) Act, 2017](#), Section 27.

¹⁰⁰ [Companies \(Amendment\) Act, 2023](#). Also see [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 26.

¹⁰¹ [Companies \(Amendment\) Act, 2017](#), Section 390A.

¹⁰² [Companies \(Amendment\) Act, 2023](#), Section 34.

¹⁰³ [Companies \(Amendment\) Act, 2023](#), Section 35.

¹⁰⁴ [Companies \(Amendment\) Act, 2023](#), Section 35.

¹⁰⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27-30.

[57] – In relation to measures to prevent the loss or destruction or mutilation of accounting records, the country under review referred to Section 144(1) of the *Companies Act, 2004*,¹⁰⁶ which requires companies to keep proper books and documents and accounts.¹⁰⁷

[58] – In relation to measures to prevent the falsification of entries and facilitate the detection and correction of inaccuracies in accounting records, the country under review referred to Section 144(2) of the *Companies Act, 2004*,¹⁰⁸ which prescribes the manner in which companies shall keep books and documents. Section 144(2) requires companies to maintain books in a way such as “*necessary to give a true and fair view of the state of the company’s affairs and to explain its transitions.*”¹⁰⁹ In its Response,¹¹⁰ Jamaica also referenced Section 381 of the *Companies Act, 2004*,¹¹¹ which sets out the requirements for keeping accounting books,¹¹² and requires, where book are kept in another format, that they be maintained in a way so as to safeguard against falsification and facilitate discovery.¹¹³ In this respect, it is worth noting that, in its Response,¹¹⁴ Jamaica informed that while it does not have provisions that specifically call for the correction of inaccuracies in accounting books, the requirement of the mandatory appointment of an auditor under Section 154¹¹⁵ would provide the same safeguards as the auditor would be required to “*conduct the relevant and necessary checks and balances, which would also facilitate the detection and correction of inaccuracies.*”¹¹⁶ In this regard, Jamaica added that the requirement for companies to make accounting books available to auditors¹¹⁷ and investigators¹¹⁸ implies keeping records in a secure manner such as to prevent loss or destructions so that they can comply with disclosure obligations or inspection requirements.¹¹⁹

[59] – In relation to sanctions for contravening these provisions, Jamaica referenced, in its Response to the Questionnaire,¹²⁰ the amendments made to Section 382 of *Companies Act, 2004*,¹²¹ which makes it an offense for any person who willfully makes a false statement in any return, report certificate, balance sheet or other document instead of a misdemeanor.¹²² The corresponding penalty was additionally increased from a maximum fine of JMD \$ 50 000¹²³ to JMD \$ 3 000 000¹²⁴ for an individual and JMD \$ 5 000 000¹²⁵ for a company.¹²⁶ It is also worth noting that, in its Response to the Questionnaire,¹²⁷ Jamaica reported that the *Companies Act, 2004*¹²⁸ was amended in 2023 so that the fine payable for failing to take adequate precautions to guard against falsification of registers, minute books, books of accounts etc. and failing to facilitate the discovery of same, was increased from a fine not exceeding JMD \$ 50 000¹²⁹ to JMD \$ 3 000

¹⁰⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27; [Companies Act, 2004](#), Section 144(1).

¹⁰⁷ [Companies Act, 2004](#), Section 144(1).

¹⁰⁸ [Companies Act, 2004](#), Section 144(2).

¹⁰⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27; [Companies Act, 2004](#), Section 144(2).

¹¹⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27-30.

¹¹¹ [Companies Act, 2004](#), Section 381.

¹¹² [Companies Act, 2004](#), Section 381(1).

¹¹³ [Companies Act, 2004](#), Section 381(2).

¹¹⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 29.

¹¹⁵ [Companies Act, 2004](#), Section 154.

¹¹⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 29. See [Companies Act, 2004](#), Section 154.

¹¹⁷ [Companies Act, 2004](#), Section 157(3).

¹¹⁸ [Companies Act, 2004](#), Section 163(1).

¹¹⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27-30.

¹²⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27-30.

¹²¹ [Companies Act, 2004](#), Section 382.

¹²² [Companies \(Amendment\) Act, 2023](#).

¹²³ At the time of the drafting of this Report, JMD \$ 50 000 is equivalent to USD \$ 322.

¹²⁴ At the time of the drafting of this Report, JMD \$ 3 000 000 is equivalent to USD \$ 19 280.

¹²⁵ At the time of the drafting of this Report, JMD \$ 5 000 000 is equivalent to USD \$ 32 134.

¹²⁶ [Companies \(Amendment\) Act, 2023](#). See [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27-30.

¹²⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27-30.

¹²⁸ [Companies Act, 2004](#).

¹²⁹ At the time of the drafting of this Report, JMD \$ 50 000 is equivalent to USD \$ 322.

000¹³⁰ for an individual, and JMD \$5 000 000¹³¹ for a company.¹³² The 2023 amendments also implemented a fixed penalty regime “to aid in the efficiency in enforcing this requirement under the Act.”¹³³

[60] The Committee takes note of the steps taken by the country under review implement measure (b) and, in particular, the 2023 amendments¹³⁴ to the *Companies Act, 2004*, which updated the sanctions for failing to take adequate precautions for guarding against falsification of registers, minute books and books of accounts. As for the other provisions cited from the *Companies Act, 2004*,¹³⁵ such as Sections 144(1) and 144(2),¹³⁶ the Committee observes that these were reviewed and considered by the Committee in the Report of the Third Round.¹³⁷ Given that Jamaica does not have provisions explicitly requiring companies to take reasonable precautions to prevent the loss, destruction or mutilation of accounting records as well as to facilitate the detection and correction inaccuracies, including corresponding sanctions for both, the Committee reiterates the need for the country under review to continue giving additional attention to implementation thereto, which will be reformulated to account for the fact that Jamaica does have provisions and sanction designed to prevent the falsification of entries in accounting records. (See Recommendation 2.4.1 in Section 2.4 of Chapter II of this Report).

Measure (c):

Introduce the obligation for publicly held companies and other associations, when their size, reflected by factors such as the possession of substantial proprietary capital or the considerable funds that they manage, make it advisable, to have legally qualified accountants in charge of their internal accounting controls.

[61] In respect to the aforementioned measure, in its Response to the Questionnaire,¹³⁸ the country under review presented information that it considered pertinent:

[62] – Section 154 and the Seventh Schedule of the *Companies Act, 2004*,¹³⁹ which provides that an auditor or auditors must be appointed at every annual general meeting of a company.

[63] – Section 155 of the *Companies Act, 2004*,¹⁴⁰ which makes it mandatory for an auditor of a public company or a private company that files accounts to be “*registered as a public accountant*”, as defined by the *Public Accountancy Act, 1970*.¹⁴¹ The section also specifies the qualifications requirements, while Section 156 details the disqualification criteria.¹⁴² In this regard, in its Response to the Questionnaire,¹⁴³ the country under review clarified that while the auditor would not be in charge of the company’s internal accounting controls, such accounting professional would be authorized to review and verify the accuracy of financial records and ensure that companies comply with tax laws.¹⁴⁴

¹³⁰ At the time of the drafting of this Report, JMD \$ 3 000 000 is equivalent to USD \$ 19 280.

¹³¹ At the time of the drafting of this Report, JMD \$ 5 000 000 is equivalent to USD \$ 32 134.

¹³² [Companies \(Amendment\) Act, 2023](#).

¹³³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 27-30. See [Companies Act, 2004](#), Sections 381(2) and 386A.

¹³⁴ [Companies \(Amendment\) Act, 2023](#).

¹³⁵ [Companies Act, 2004](#).

¹³⁶ [Companies Act, 2004](#), Sections 144(1) and 144(2).

¹³⁷ [Report of the Third Round](#), p. 6.

¹³⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 30-31.

¹³⁹ [Companies Act, 2004](#), Section 154 and Seventh Schedule.

¹⁴⁰ [Companies Act, 2004](#), Section 155.

¹⁴¹ [Public Accountancy Act, 1970](#). Section 2 of the [Public Accountancy Act, 1970](#) defines a “*registered public accountant*” as a person whose name is in the register of public accountants and whose registration is for the time being not suspended. Also see Section 9 of the [Public Accountancy Act, 1970](#) on the register of public accountants.

¹⁴² [Companies Act, 2004](#), Section 156.

¹⁴³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 30-31

¹⁴⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 30-31

[64] During the on-site visit, the Companies Office of Jamaica deemed worth mentioning that these provisions also “allow for guidance to regulatory and supervisory bodies such as the Jamaica Stock Exchange and, in the case of financial institutions, the Financial Services Commission (FSC) or the Bank of Jamaica (BOJ).”¹⁴⁵

[65] With respect to the above, the Committee notes that these provisions of the *Companies Act, 2004* were reviewed and considered in the Report of the Third Round.¹⁴⁶ Furthermore, given that the category of legal qualified accountant referred to in the Response¹⁴⁷ – in this case, the auditor – is not accounting professional who is directly in charge of internal accounting controls of a given company and that the measure is directed at those responsible for such controls in companies, particularly public ones, the Committee reiterates the need for the country under review to give attention to implementation thereto. (See Recommendation 2.4.2 in Section 2.4 of Section II of this Report).

Measure (d):

Pursuant to Section 4(2)(b)(i) of the Public Accountancy Act, adopt the necessary measures in order to issue the prescribed standards of professional conduct applicable to all registered public accountants, which will include provisions for their compliance and establish sanctions for noncompliance.

[66] In respect to the aforementioned measure, in its Response to the Questionnaire,¹⁴⁸ the country under review presented information and new developments, of which the Committee notes as steps that lead it to conclude that the said measure has been satisfactorily considered, the following:

[67] – The publication by the Public Accountancy Board in March 2017 of its Rules of Professional Conduct.¹⁴⁹ In its Response to the Questionnaire,¹⁵⁰ the country under review indicated that “these rules are applicable to all registered public accountants and conform with the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (IESBA Code).”¹⁵¹

[68] – The sanctions established in the Rules of Professional Conduct¹⁵² for failure to comply with the requirements stipulated therein. Such sanctions include the suspension of one’s practicing license for a period not exceeding twelve months, or a withdrawal of the license completely.¹⁵³ Jamaica also reported in its Response, that between 2017-2022, the Public Accountancy Board suspended the license of one registrant and withdrew the licenses of four others.¹⁵⁴

[69] During the on-site visit, the Public Accountancy Board additionally reported that based on the Practice Monitoring Programme, four registrants were removed from the register during 2018-2019 for

¹⁴⁵ [Presentation by the Companies Office of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 18.

¹⁴⁶ [Report of the Third Round](#), p. 5-15.

¹⁴⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 30-31.

¹⁴⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 31-33.

¹⁴⁹ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017).

¹⁵⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 31-33.

¹⁵¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 32.

¹⁵² [Rules of Professional Conduct](#), Public Accountancy Board (March 2017). See Preface (d) and (e), which respectively provide that the Public Accountancy Board may “(d) take disciplinary action against registered public accountants for breach of any provision of this Act or any regulation made” under the Act, and “(e) remove from the register persons who no longer qualified to be registered public accountants.”

¹⁵³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 32. Also see [Rules of Professional Conduct](#), Public Accountancy Board (March 2017).

¹⁵⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 32.

three unsatisfactory reviews.¹⁵⁵ Three registrants were also subjected during the same period to determine their competence to engage in practice, of which all passed and were permitted to continue practicing.¹⁵⁶

[70] In relation to disciplinary action taken based on complaints during 2019-2021, the Public Accountancy Board reported during the on-site visit that¹⁵⁷ one registrant was removed from the register and appealed the decision.¹⁵⁸ The matter was heard in the Court of Appeal in July 2021 and awaiting decision.¹⁵⁹ As concerns suspensions, one registrant suspended from the register during this same time period for twelve months and was ordered to pay the Public Accountancy Board JMD \$ 1.6 million¹⁶⁰ towards the costs and expenses incidental to the enquiry.¹⁶¹

[71] In light of the above, the Committee takes note of the satisfactory consideration by the country under review of measure (d).

Measure (e):

Publish the generally accepted accounting principles promulgated by the ICAJ or any other body that the Minister may have prescribed, and all related information, through official portals, so that this information it is freely available in order to facilitate its consultation, application, and dissemination.

[72] In respect to the aforementioned measure, in its Response to the Questionnaire,¹⁶² the country under review presented information that it considered pertinent:

[73] – The availability of the International Ethics Standards Board for Accountants’ (hereinafter “IESBA”) Handbook of the International Code of Ethics for Professional Accountants, including the International Independence Standards (hereinafter “Handbook”) on the website of the Institute of Chartered Accountants of Jamaica (hereinafter “ICAJ”).¹⁶³ The Handbook includes a guide to the International Code of Ethics for Professional Accountants (hereinafter “Code”), which “sets out fundamental principles of ethics for professional accountants, reflecting the profession’s recognition of its public interest responsibility.”¹⁶⁴

[74] – The existence of several ICAJ Committee, which keeps members informed of its activities.¹⁶⁵ As concerns the application of the accounting principles, Jamaica cited, as an example, the Accounting Standards Committee, which is “responsible for providing guidance on standards and other inputs to be

¹⁵⁵ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 18.

¹⁵⁶ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 18.

¹⁵⁷ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 19.

¹⁵⁸ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 19.

¹⁵⁹ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 19.

¹⁶⁰ As of the time of the drafting of this Report, JMD\$1.6 million is equivalent to approximately UDS\$ 10 264.

¹⁶¹ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 19.

¹⁶² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 33-34.

¹⁶³ Website of the Institute of Chartered Accounts of Jamaica, [Section on Resources](#). In its [Response to the Questionnaire](#), p. 33, Jamaica further commended that in addition to providing access to the Handbook, members were encouraged to familiarize themselves with the provisions of the Code.

¹⁶⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 33-34.

¹⁶⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 33-34.

used as the basis for the preparation of financial statements in Jamaica, and monitoring compliance of companies with applicable accounting standards.”¹⁶⁶

[75] – The publication of newsletters,¹⁶⁷ which informs professional accountants of any new developments.¹⁶⁸ For example, members were notified of the adoption of the IESBA Code of Ethics for Professional Accounts in 2013 by the ICAJ via newsletter, including the availability of corresponding Handbook on its website.¹⁶⁹

[76] With respect to the above, the Committee notes that these efforts, while important, are more closely geared towards ensuring that the membership of the ICAJ is aware of the ethical standards applicable in this area, rather than the generally accepted accounting principles, as measure (e) specifies. Furthermore, the Committee considers worth noting the origins of measure (e) which, at the time of the Third Round,¹⁷⁰ was formulated to account for the fact that the ICAJ, as the competent body to adopt accounting principles under the *Public Accountancy Act, 1970*,¹⁷¹ had International Accounting Standards¹⁷² as the applicable principles within its jurisdiction and that as such, the country under review could benefit from publishing these principles on its official portals, to ensure that it is freely available, thereby facilitate its consultation, application, and dissemination.¹⁷³ Given that the Committee was unable to find these principles on the website of the ICAJ, or any other official channels, as appropriate, the Committee reiterates the need for the country under review to give attention to implementation thereto, which be additionally reformulated for greater clarify of scope. (See Recommendation 2.4.3 in Section 2.4 of Section II of this Report).

Measure (f):

Consider the use of guidelines or manuals on the conduct of internal audits designed to detect anomalies or corrupt acts.

[77] In respect to the aforementioned measure, in its Response to the Questionnaire,¹⁷⁴ the country under review presented information that it considered pertinent:

[78] – The Corporate Governance Code for Micro, Small or Medium-Sized Enterprises (hereinafter “Corporate Governance Code”)¹⁷⁵ published by the Private Sector Organisation of Jamaica (PSOJ), which encourages enterprises, depending on their size and their capacity to do so, to “*consider establishing an internal audit function.*”¹⁷⁶ The Corporate Governance Code provides that the “*head of the internal audit*

¹⁶⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 33-34. Also see [Annual Report 2021-2022 of the Institute of Chartered Accountants of Jamaica](#).

¹⁶⁷ These newsletters can be found on the website of the Institute of Chartered Accounts of Jamaica, [Section on Newsletters](#).

¹⁶⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 33-34.

¹⁶⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 33-34.

¹⁷⁰ [Report of the Third Round](#), p. 11.

¹⁷¹ [Public Accountancy Act, 1970](#).

¹⁷² As indicated in the [Report of the Third Round](#), p. 11, Jamaica adopted in 2002 the International Accounting Standards issued by the antecedent International Accounting Standards Council, and as endorsed and amended by the current International Accounting Standards Board, the independent accounting standard-setting body of the International Financial Reporting Standards (IFRS) Foundation. For more information, see website of the [International Accounting Standards Board](#).

¹⁷³ [Report of the Third Round](#), p. 11.

¹⁷⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 34-36.

¹⁷⁵ [Corporate Governance Code for Micro, Small or Medium-Sized Enterprises](#), Private Sector Organisation of Jamaica (February 2016).

¹⁷⁶ [Corporate Governance Code for Micro, Small or Medium-Sized Enterprises](#), Private Sector Organisation of Jamaica (February 2016), Section D.3.1.

function should report directly to the Audit Committee on operational matters”¹⁷⁷ and that its “primary responsibility should be to ensure that the risk management approach is being followed throughout the enterprise and that satisfactory internal controls are in place.”¹⁷⁸

[79] – The Rules of Professional Conduct of the Public Accountancy Board,¹⁷⁹ which provides guidelines to registered public accountants on what to do if, during the course of their work, they suspect or acquire knowledge indicating that a client, whether current or former,¹⁸⁰ or an officer or an employee of that client is committing a criminal offense.¹⁸¹ In its Response to the Questionnaire,¹⁸² Jamaica indicated that this includes offenses established in legislation to prevent corruption,¹⁸³ such as the *Corruption (Prevention) Act, 2001*.¹⁸⁴ In this respect, the Rules of Professional Conduct advises registered public accountants to report their suspicions to the client’s management, as soon as practically possible¹⁸⁵ and to the client’s non-executive directors and audit committee, if their concerns have not been satisfactorily resolved.¹⁸⁶

[80] Taking into account the information presented by the country under review, the Committee reiterates the need for the country under review to give attention to implementation thereto. (See Recommendation 2.4.4 in Section 2.4 of Section II of this Report).

Measure (g):

Adopt the necessary measures to make it a duty for individuals and accountants responsible for the entry of accounting records and for internal auditors when they detect anomalies to bring them to the attention of the officers and the partners (in the case of companies) or members (in the case of associations), and to report them to the appropriate authorities in the event that they could constitute an offense, ensuring that professional or commercial confidentiality is not an obstacle for that purpose.

[81] In respect to the aforementioned measure, in its Response to the Questionnaire,¹⁸⁷ the country under review presented information and new developments, of which the Committee notes as steps that contribute to progress in the implementation of the said measure, the following:

[82] – The Rules of Professional Conduct¹⁸⁸ issued by the Public Accountancy Board, which provides guidelines to registered public accountants on what to do if, during the course of their duties, they suspect or acquire knowledge, indicating that a client, whether current or former,¹⁸⁹ or an officer or employee of

¹⁷⁷ [Corporate Governance Code for Micro, Small or Medium-Sized Enterprises](#), Private Sector Organisation of Jamaica, (February 2016), Section D.3.2.

¹⁷⁸ [Corporate Governance Code for Micro, Small or Medium-Sized Enterprises](#), Private Sector Organisation of Jamaica, (February 2016), Section D.3.3.

¹⁷⁹ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017).

¹⁸⁰ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 8.

¹⁸¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 34-36.

¹⁸² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 34-36.

¹⁸³ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 5.

¹⁸⁴ [Corruption \(Prevention\) Act, 2001](#).

¹⁸⁵ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 5.

¹⁸⁶ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 6.

¹⁸⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 36-38.

¹⁸⁸ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 5.

¹⁸⁹ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 8.

the client, is committing a criminal offense,¹⁹⁰ including offenses established under legislation to prevent corruption.¹⁹¹ In this respect, the Rules of Professional Conduct advise registered public accountants to report their suspicions to the client's management as soon as practically possible,¹⁹² and to the client's non-executive directors and audit committee, if their concerns have not been satisfactorily resolved.¹⁹³

[83] In light of the above, the Committee takes note of the satisfactory consideration by the country under review of measure (g).

Measure (h):

Promote training for individuals responsible for the entry of accounting records and for accounting for their accuracy, including raising awareness of the importance of abiding by the standards in force for ensuring the veracity of those records and the consequences of their violation.

[84] In respect to the aforementioned measure, in its Response to the Questionnaire,¹⁹⁴ the country under review presented information and new developments, of which the Committee notes the following as a step that contributes to progress in the implementation of the said measure, the following:

[85] – Training programs and seminars held continuously held by the Public Accountancy Board and the ICAJ on standards in force, including on the Code of Professional Conduct of the Public Accountancy Board.¹⁹⁵ Material in relation to continuing professional development activities can be found and consulted on the website of the Public Accountancy Board.¹⁹⁶ In its Response to the Questionnaire,¹⁹⁷ Jamaica also stated that the Code advises that registered public accountants ensure that relevant staff in firms receive regular training on client identification procedures carried out with respect to new clients¹⁹⁸ and that have the relevant competencies to identify money laundering or terrorist financing activities, should they come across it during the course of their duties.¹⁹⁹

[86] The Committee takes notes of the step taken by the country under review implement measure (h) through the continued delivery of its training programs and seminars designed to raise awareness on the standards established for the profession in the Code of Professional Conduct of the Public Accountancy Board.²⁰⁰ However, given that Jamaica did not specify during the on-site visit whether they cover standards in force for ensuring the veracity of accounting records, nor whether they instruct accounting professionals on the consequences of their violation, the Committee reiterates the need for the country under review

¹⁹⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 34-36.

¹⁹¹ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 4(f). Also see [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 36-38.

¹⁹² [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 5. Also see [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 36-38.

¹⁹³ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidelines, Section B1, Professional duty of confidence in relation to defaults and Unlawful acts of clients and others, Section 6.

¹⁹⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 38-39.

¹⁹⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 38-39. Also see website of the Public Accountancy Board, [Section on Continuing Professional Development Seminars](#).

¹⁹⁶ See website of the Public Accountancy Board, [Section on Continuing Professional Development Seminars](#).

¹⁹⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 39. See

¹⁹⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 38-39. Also see [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidance, Section 2B – Anti-Money Laundering, 8) Client identification.

¹⁹⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 38-39. Also see [Rules of Professional Conduct](#), Public Accountancy Board (March 2017), Supplementary Requirements and Guidance, Section 2B – Anti-Money Laundering, Section 7 on Internal controls and Policies.

²⁰⁰ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017).

continue giving additional attention to implementation thereto. (See Recommendation 2.4.5 in Section 2.4 of Chapter II of this Report).

Measure (i):

Consider holding awareness and integrity promotion campaigns that target the private sector, and consider adopting measures such as production of manuals and guidelines for companies on best practices that should be implemented to prevent corruption.

[87] In respect to the aforementioned measure, in its Response to the Questionnaire,²⁰¹ the country under review presented information and new developments, of which the Committee notes as steps that lead it to conclude that the said measure has been satisfactorily considered, the following:

[88] – Wide scale stakeholder engagement and public education drive carried out by the Integrity Commission through its Corruption Prevention, Stakeholder Engagement and Anti-Corruption Strategy Division, directed at civil society and the private sector.²⁰² According to Jamaica, the purpose of these engagements were to inform both sectors on the development of the National Anticorruption Strategy, the role that they can play in its development process as well as to encourage active participation in anticorruption and good governance initiatives and raise awareness on anticorruption reform.²⁰³ In particular, as it concerns the private sector, Jamaica reported engaging in dialogue with various organizations regarding the possibility of delivering specialized workshops on governance, integrity and anti-corruption matters. Such organizations included the Institute of Chartered Accountants of Jamaica, the Private Sector Organization of Jamaica and the Jamaica Chamber of Commerce, and other private sector organizations.²⁰⁴ In its Response,²⁰⁵ Jamaica indicated that the Integrity Commission provided its “*Anticorruption, Good Governance and Integrity*” sensitization workshops to select cohorts of the ICAJ during the 2022-2023 fiscal period and that it anticipates delivering more of these workshops in the 2023-2024 fiscal period to both private sector organizations and wider citizenry.²⁰⁶

[89] – Public education efforts by the Financial Investigations Division with presence in the private sector, which took place through training exercises conducted with members of the regulated sector.²⁰⁷ These exercises, according to the Response to the Questionnaire,²⁰⁸ were to provide the regulated sector with

²⁰¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44.

²⁰² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44.

²⁰³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44. Some of the bodies it engaged with from civil society included the following: the Crime Monitoring & Oversight Committee, the Jamaica Environment Trust, the Jamaica Accountability Meter Portal (JAMP), Jamaicans for Justice, National Integrity Action, Crime Stop, the Caribbean Policy Research Institute, the Jamaica Civil Service Association and the Jamaica Confederation of Trade Unions. As for the private sector, Jamaica reported holding similar engagements with the following bodies: the Institute of Chartered Accountants of Jamaica, the Private Sector Organization of Jamaica and the Jamaica Chamber of Commerce. See [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-41.

²⁰⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44.

²⁰⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44.

²⁰⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44. In its [Response to the Questionnaire](#), p. 41, Jamaica indicated that details on the “*Anticorruption, Good Governance and Integrity*” sensitization workshops that it has provided thus far can be found on the website of the [Integrity Commission of Jamaica](#), including in the following document: [International Anti-Corruption Day 2022 Supplemental](#), p. 8.

²⁰⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44. A “*business in a regulated sector*” has the meaning defined in Section 94 of the [Proceeds of Crime Act, 2007](#) for determination in accordance with the provisions of its Fourth Schedule: ““(a) a financial institution or an entity that has corporate responsibility for the development and implementation of group wide anti-money laundering or terrorism financing prevention, policies and procedures for the group of companies of which the entity forms a part; (b) a designated non-financial institution [...]”

²⁰⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44.

information on their obligations pursuant to the *Proceeds of Crime Act, 2007*.²⁰⁹ In its Response to the Questionnaire,²¹⁰ the country under review explained that this training was also intended to provide information to law information on the use of investigative tools and points to prove under the *Proceeds of Crime Act, 2007*.²¹¹

[90] – Publicly available information published by the Major Organised Crime and Anti-Corruption Agency (hereinafter “MOCA”), an independent law enforcement entity with primary interest in identifying and eliminating major organized crime and public sector corruption in Jamaica.²¹² As part of its efforts designed to raise awareness on public sector corruption and encourage individuals to report and cooperate with investigating authorities on this matter, MOCA made available, on its website, information on how to identify, detect and report acts of corruption.²¹³ In this respect, it is worth noting that MOCA has, as part of its strategic priorities, eliciting public support through effective communication and implementation of public awareness initiatives and events on this issue.²¹⁴

[91] – The development of a national standard for whistleblowing management that may be adopted by private companies.²¹⁵ In its Response to the Questionnaire,²¹⁶ Jamaica explains that this draft provides “*guidelines for establishing, implementing and maintaining an efficient system based on the principles of trust, impartiality and protection in the following four steps: (a) receiving reports of wrongdoing, (b) assessing reports of wrongdoing, (c) addressing reports of wrongdoing and (d) concluding whistleblowing cases.*”²¹⁷

[92] During the on-site visit, the Public Accountancy Board indicated that it published on its website the Public Accountancy Rules and Recommendations, which provides pronouncements formulated for the conduct and guidance of registered public accountants.²¹⁸ In this respect, Jamaica explained registrants have the obligation to familiarize themselves with the rules and certify annually before being issued a new Practicing Certificate.²¹⁹ In collaboration with ICAJ, the Public Accountancy Board also stated that it conducts at least two webinars annually on the subject.²²⁰

[93] As for the Department of Co-Operatives and Friendly Societies (hereinafter “DCFS”), representatives of the Department mentioned during the on-site visit that it “*conducts awareness campaigns through the*

²⁰⁹ [Proceeds of Crime Act, 2007](#). Also see [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 41, which details the obligations under the Act it covered during the trainings: conducting customer due diligence; determining the source of funds; reporting suspicious transactions (as *per* Section 94), including suspicion of money laundering which could arise from predicate offenses such as corruption and fraud, and reporting threshold transactions (as *per* Section 101A).

²¹⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44.

²¹¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44. In its [Response to the Questionnaire](#), p. 41, Jamaica indicated in addition that joint training programs for law enforcement investigators is being undertaken such as the Financial Investigations Training and Accreditation Program (FITAP) as well as from international agencies. These include participants from other law enforcement agencies such as Jamaica Constabulary Force, MOCA, Jamaica Customs Agency and Tax Administration Jamaica.

²¹² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44. Also see the website of the Major Organised Crime & Anti-Corruption Agency, [About Section](#).

²¹³ See the website of the Major Organised Crime & Anti-Corruption Agency, [About Section](#).

²¹⁴ See the website of the Major Organised Crime & Anti-Corruption Agency, [About Section](#).

²¹⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 40-44. Also see website of the Bureau of Standards Jamaica, [Section on Draft Jamaican Standards: Non-Objection](#).

²¹⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 42.

²¹⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 42.

²¹⁸ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 21. Also see website of the Public Accountancy Board, [Section on Rules and Recommendations](#).

²¹⁹ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 21.

²²⁰ [Presentation by the Public Accountancy Board](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 21.

Department's Outreach and Enrichment Programme, which facilitates the education of the entities on their requirements for them to be compliant and maintain proper internal systems and controls in accordance with their regulations."²²¹ DCFS explained that it is particularly geared towards working with non-profit organizations to "take corrective actions in addressing areas of vulnerabilities and weaknesses flagged through the outcome of the risk assessment conducted on each entity."²²²

[94] With respect to adoption of measures such as the production of manuals and guidelines for companies on best practices that should be implemented to prevent corruption, the Integrity Commission of Jamaica stated during the on-site visit that as part of its "Anti-Corruption, Good Governance and Integrity" sensitization workshops, it offers two modules with addresses the bribery of domestic and foreign government officials and best practices : "Module 2) The Problem of Corruption"; and "Module 12) International Best Practices in Anti-Corruption and Anti-Bribery".²²³ These training modules, it indicated, are offered to both public and private sectors and are publicly available on its website.²²⁴ However, the Integrity Commission noted that at present it has not developed a manual or guidelines for intended for companies on best practices to implement to prevent corruption, but that it has recommended in its Third Annual Report²²⁵ that both sectors give due consideration to the adoption of ISO-37001 Anti-bribery Management System, which is an International Standard that "allows organizations of all types to prevent, detect and address bribery by adopting an anti-bribery policy, appointing a person to oversee anti-bribery compliance, training, risk assessments and due diligence on projects and business associates, implementing financial and commercial controls and instituting reporting and investigation procedures."²²⁶

[95] In light of the above, the Committee takes note of the satisfactory consideration by the country under review of measure (i).

Measure (j):

Consider adopting such measures necessary to facilitate the detection, by the organs and agencies responsible for preventing and/or investigating violations of measures designed to ensure the accuracy of accounting records, of sums paid for corruption that are concealed in those records, such as the following:

- i. *Review methods, including account inspections and analysis of periodically requested information, by which to detect anomalies in accounting records that could indicate the payment of sums for corruption.*

[96] In respect to the aforementioned measure, in its Response to the Questionnaire,²²⁷ the country under review presented information and new developments, of which the Committee notes as steps that lead it to conclude that the said measure has been satisfactorily considered, the following:

²²¹ [Presentation by the Department of Co-Operatives & Friendly Societies](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 12.

²²² [Presentation by the Department of Co-Operatives & Friendly Societies](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 12.

²²³ [Presentation by the Integrity Commission of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panels #1, #2 and #3), p. 5-6.

²²⁴ [Presentation by the Integrity Commission of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panels #1, #2 and #3), p. 5-6. See website of the Integrity Commission of Jamaica, [Section on Anti-Corruption and Good Governance Sensitization Training Material](#).

²²⁵ [Presentation by the Integrity Commission of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panels #1, #2 and #3), p. 5-6.

²²⁶ [Presentation by the Integrity Commission of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panels #1, #2 and #3), p. 5-6. Also see the website of the International Organization for Standardization (ISO), ISO-37001, [Section on Anti-bribery Management Systems](#).

²²⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 44-46.

[97] – The mandatory appointment of auditors under the *Companies Act, 2004*,²²⁸ who is also a registered public accountant to inspect accounting books and records and issue a report.²²⁹ In this respect, the country under review indicated in its Response,²³⁰ that the auditor must conduct annual inspections and is expected to detect anomalies, including those that could indicate possible acts of corruption.²³¹ Jamaica added that this was further reinforced by the publication of the Corporate Governance Code For Micro, Small or Medium-Sized Enterprises²³² in 2016 by the Private Sector Organisation of Jamaica in 2016 and the Rules of Professional Conduct²³³ of the Public Accountancy Board in 2017.²³⁴

[98] During the on-site visit, representatives of the Companies Office of Jamaica indicated that, in addition to these annual inspections, which culminates in the production of a report, the report itself must be read before the company in a general meeting and be open to inspection, as *per* Section 157(2) of the *Companies Act, 2004*.²³⁵ The Companies Office of Jamaica explained that this means that that anomalies can be identified while the auditors are present at any general meeting.²³⁶

[99] In light of the above, the Committee takes note of the satisfactory consideration by the country under review of measure (j)(i).

Measure (j):

Consider adopting such measures necessary to facilitate the detection, by the organs and agencies responsible for preventing and/or investigating violations of measures designed to ensure the accuracy of accounting records, of sums paid for corruption that are concealed in those records, such as the following:

- ii. *Investigation tactics, such as follow-up on expenditures, crosschecking of information and accounts, and requests for information from financial entities in order to determine if such payments occurred.*

[100] In respect to the aforementioned measure, in its Response to the Questionnaire,²³⁷ the country under review presented information and new developments, of which the Committee notes as a step that contributes to progress in the implementation of the said measure, the following:

[101] – Section 157(3) of the *Companies Act, 2004*,²³⁸ which enables the auditor of a company to access its books and accounts and vouchers, as well as to require from officers information and explanation as he

²²⁸ [Companies Act, 2004](#).

²²⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 44-46. Also see [Companies Act, 2004](#), Sections 154(1), which mandates companies to appoint an auditor to hold office at each annual general meeting; [Companies Act, 2004](#), Section 155, which obligates public companies to appoint an auditor who is a “registered public accountant” as defined in Section 2 of the [Public Accountancy Act, 1970](#); and [Companies Act, 2004](#), Section 157(1), which requires the auditor to make a report to the members of the company on the accounts that he or she examined as well as Section 157(3), which grants the auditor to have a right of access at all times to the books and accounts and vouchers of the company and entitles he or she to require from the officers of the company such information and explanation as he or she sees necessary for the performance of his or her duties.

²³⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 44-46.

²³¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 44-46.

²³² [Corporate Governance Code for Micro, Small or Medium-Sized Enterprises](#), Private Sector Organisation of Jamaica (February 2016).

²³³ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017).

²³⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 44-46.

²³⁵ [Companies Act, 2004](#), Section 157(2). See [Presentation by the Companies Office of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 21-22.

²³⁶ [Presentation by the Companies Office of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 21.

²³⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 46-48.

²³⁸ [Companies Act, 2004](#), Section 157(3).

or she deems necessary for the performance of his or her duties.²³⁹ In its Response to the Questionnaire, Jamaica explained that this includes information regarding any discrepancies in accounting books.²⁴⁰ The *Companies Act, 2004*,²⁴¹ additionally makes it an offense for a person to not facilitate such information to the auditor.²⁴²

[102] – Sections 386(1) and 386(2) of the *Companies Act, 2004*,²⁴³ which pertain to the investigations into suspected offences.²⁴⁴ Section 386(1) provides that if an offense under the Act is suspected to have been committed, the relevant Minister or the Director of Public Prosecutions can obtain an order from a Judge authorizing the inspection of books for the purposes of the investigating and obtaining evidence.²⁴⁵ In accordance with Section 386(2), this extends “to any books or papers of a person carrying on the business of banking so far as they relate to the company's affairs, as it applies to any books or papers of or under the control of the company.”²⁴⁶

[103] – Section 17(1) of *Financial Investigations Divisions Act, 2010*,²⁴⁷ which also enables its authorized officers to obtain, in the context of the investigation of a financial crime, an order from a Judge requiring the person being investigation to produce the information, book, record or document which is relevant to the said investigation, and to answer questions.²⁴⁸ Section 17(11) makes it an offense for a person to refuse to comply or knowingly provide false or misleading information.²⁴⁹ In its Response,²⁵⁰ Jamaica also stated that other investigative tools at its disposal include the Financial Investigations Division ability to obtain an account monitor order from a Judge under Section 28²⁵¹ and a search warrant under Section 31.²⁵²

[104] – Section 33(1)(a) of the *Integrity Commission Act, 2017*,²⁵³ which empowers the Director of Investigations to investigate acts of corruption and any allegation of non-compliance with the Act.²⁵⁴ Section 45(1) outlines the powers of the Director of Investigations generally in relation to investigations.²⁵⁵ This includes the ability to compel the production of documents and any other information in the conduct of their investigations.²⁵⁶

[105] During the on-site visit, in respect to the powers established in Sections 386(1) and 386(2) of the *Companies Act, 2004*²⁵⁷ in relation to the conduct of investigations, the Companies Office of Jamaica explained that while these powers do permit competent authorities to provide information to auditors and accountants for investigations, they have not been exercised frequently.²⁵⁸

²³⁹ [Companies Act, 2004](#), Section 157(3).

²⁴⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 46-48.

²⁴¹ [Companies Act, 2004](#), Section 157(5). Section 157(5) reads as follows: “If any person makes default in complying with any of the requirements of this section, he shall be liable to a fine not exceeding one hundred thousand dollars.” At the time of the drafting of this Report, JMD \$100 000 is approximately equivalent to US \$ 642.

²⁴² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 46-48.

²⁴³ [Companies Act, 2004](#), Sections 386(1) and 386(2).

²⁴⁴ [Companies Act, 2004](#), Sections 386(1).

²⁴⁵ [Companies Act, 2004](#), Sections 386(2).

²⁴⁶ [Companies Act, 2004](#), Sections 386(2).

²⁴⁷ [Financial Investigations Divisions Act, 2010](#), Section 17(1).

²⁴⁸ [Financial Investigations Divisions Act, 2010](#), Section 17(3).

²⁴⁹ [Financial Investigations Divisions Act, 2010](#), Section 17(11).

²⁵⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 46-48.

²⁵¹ [Financial Investigations Divisions Act, 2010](#), Section 28.

²⁵² [Financial Investigations Divisions Act, 2010](#), Section 31.

²⁵³ [Integrity Commission Act, 2017](#), Section 33(1)(a).

²⁵⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 46-48.

²⁵⁵ [Integrity Commission Act, 2017](#), Section 45(1).

²⁵⁶ [Integrity Commission Act, 2017](#), Section 45(1).

²⁵⁷ [Companies Act, 2004](#), Sections 386(1) and 386(2).

²⁵⁸ [Presentation by the Companies Office of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 24-27.

[106] The Committee notes the step taken by the country under review to implement measure (j)(ii), particularly with the ability of various authorities to compel the production of documents for investigations. However, the Committee observes that while the above-mentioned provisions act as important investigative tools permitting Jamaica to request and access the information that auditors and other officers when investigating a possible act of corruption, they do not enable the Committee what investigation tactics (e.g. follow-up on expenditures or crosschecking of information and accounts) are used in Jamaica to determine whether the payment of sums for corruption have occurred, nor how Jamaica detects such sums. Given the foregoing, the Committee reiterates the need for the country under review to give additional attention to implementation thereto, which will be reformulated to clarify that payments refer specifically to payments of sums for corruption. (See Recommendation 2.4.6 in Section 2.4 of Chapter II of this Report).

Measure (j):

Consider adopting such measures necessary to facilitate the detection, by the organs and agencies responsible for preventing and/or investigating violations of measures designed to ensure the accuracy of accounting records, of sums paid for corruption that are concealed in those records, such as the following:

- iii. *Manuals, guidelines or directives for those organs and agencies that do not yet have them, on how to review accounting records in order to detect sums paid for corruption.*

[107] In respect to the aforementioned measure, in its Response to the Questionnaire,²⁵⁹ the country under review presented information and new developments that it considered pertinent:

[108] – The Corporate Governance Code for Micro, Small or Medium-Sized Enterprises²⁶⁰ published in 2016 by the Private Sector Organisation of Jamaica, the Rules of Professional Conduct²⁶¹ of the Public Accountancy Board issued in 2017²⁶² as well as the International Code of Ethics for Professional Accountants²⁶³ of the International Ethics Standards Board for Accountants. In this respect, Jamaica indicated in its Response²⁶⁴ that together these constitute relevant guidelines and directives on how to review accounting records.²⁶⁵

[109] The Committee observes that the content of the above-referenced guidelines and directives are more closely related to principles of corporate governance for small and medium companies and professional conduct and ethical standards within the account profession rather than manuals, guidelines or directives on how to review accounting records in order to detect sums paid for corruption that could be concealed in records directed at organs and agencies, responsible for preventing and/or investigating violations of measures designed ensure the accuracy of accounting records, should they not have any yet, as measure (j)(iii) outlines. Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will be reformulated in order to provide better clarity as to its scope and specify the organs and agencies to which measure (j)(iii) refers. (See Recommendation 2.4.7 in Section 2.4 of Chapter II of this Report).

²⁵⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 48-49.

²⁶⁰ [Corporate Governance Code for Micro, Small or Medium-Sized Enterprises](#), Private Sector Organisation of Jamaica (February 2016).

²⁶¹ [Rules of Professional Conduct](#), Public Accountancy Board (March 2017).

²⁶² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 44-46.

²⁶³ [International Code of Ethics for Professional Accountants \(including the International Independence Standards\)](#), International Ethics Standards Board for Accountants (2022 Edition).

²⁶⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 48-49.

²⁶⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 48-49.

Measure (j):

Consider adopting such measures necessary to facilitate the detection, by the organs and agencies responsible for preventing and/or investigating violations of measures designed to ensure the accuracy of accounting records, of sums paid for corruption that are concealed in those records, such as the following:

- iv. *Computer programs that provide easy access to the necessary information to verify the veracity of accounting records and of the supporting documents on which they are based.*

[110] In respect to the aforementioned measure, in its Response to the Questionnaire,²⁶⁶ the country under review presented information and new developments that it considered pertinent:

[111] – The use of forensic tools and methodologies by the Integrity Commission to access digital records and cross check information contained in these records against physical files in the context of investigations into accounting records in relation to an act of corruption.²⁶⁷

[112] In relation to the above, the Committee observes that the Jamaica did not report information on the implementation or the use of computer programs designed to provide easy access to the necessary information to verify the veracity of accounting records, including the supporting documents on which these are based. For this reason, the Committee reiterates the need for the country under review to give attention to implementation thereto. (See Recommendation 2.4.8 in Section 2.4 of Chapter II of this Report).

Measure (j):

Consider adopting such measures necessary to facilitate the detection, by the organs and agencies responsible for preventing and/or investigating violations of measures designed to ensure the accuracy of accounting records, of sums paid for corruption that are concealed in those records, such as the following:

- v. *Institutional coordination mechanisms that enable these organs or agencies to easily obtain timely collaboration needed from other institutions or authorities to verify the veracity of accounting records and of the supporting documents on which they are based or to establish their authenticity.*

[113] In respect to the aforementioned measure, in its Response to the Questionnaire,²⁶⁸ the country under review presented information and new developments, of which the Committee notes as steps that contribute to progress in the implementation of the said measure, the following:

[114] – Various collaborative agreements that the Integrity Commission of Jamaica has entered into pursuant to Sections 7(1) and 7(12) of the *Integrity Commission Act, 2017*.²⁶⁹ At the local level, the Integrity Commission of Jamaica stated that it has entered into MOUs with the Financial Investigations Division, the Jamaica Constabulary Force and MOCA during the period under consideration for review.²⁷⁰

[115] During the on-site visit, the Integrity Commission of Jamaica confirmed the formalization these collaboration agreements through MOUs, further adding they these have helped streamline the process of

²⁶⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 49-50.

²⁶⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 49-50.

²⁶⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 50-51.

²⁶⁹ [Integrity Commission Act, 2017](#), Section 7(1) and 7(2). Sections 7(1) and 7(2) of the [Integrity Commission Act, 2017](#) provides the Integrity Commission of Jamaica with the authority to work in cooperation other authorities, including entering, subject to various approvals, into MOUs with authorities that have similar functions as it does under the Act, whether local or foreign. Also see [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 50-51.

²⁷⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 50-51.

acquiring information from the above-mentioned institutions, thereby enhancing its ability to “*promptly verify accounting records and authenticate accompanying supporting documents*”²⁷¹ and ensure “*accuracy and integrity in [...] investigative efforts.*”²⁷²

[116] The Committee takes notes of the steps taken by the country under review to implement measure (j)(v) through the formalization of the above-referenced collaborative agreements into MOUs. Notwithstanding the foregoing, the Committee observes that additional collaboration from other institutions and authorities – including third-party entities – may be required to adequately verify the veracity of accounting records and supporting documents, or to establish their authenticity. As a result, the Committee considers that, as part of its preventative and investigative functions,²⁷³ the Integrity Commission could benefit from broadening the institutional coordination mechanisms referenced in measure (j)(v) and extending undertaken efforts in this respect to other institutions and authorities deemed appropriate, as needed. For this reason, the Committee reiterates the need for the country under review to continue giving additional attention to implementation thereto, which will be reformulated to focus on the mentioned aspects. (See Recommendation 2.4.9 in Section 2.4 of Chapter II of this Report).

Measure (j):

Consider adopting such measures necessary to facilitate the detection, by the organs and agencies responsible for preventing and/or investigating violations of measures designed to ensure the accuracy of accounting records, of sums paid for corruption that are concealed in those records, such as the following:

- vi. *Training programs for officials of organs and agencies responsible for prevention and/or investigation of violations of measures designed to safeguard the accuracy of accounting records, specifically designed to alert them to the methods used to disguise payments for corruption through said records and to instruct them on how to detect them.*

[117] In respect to the aforementioned measure, in its Response to the Questionnaire,²⁷⁴ the country under review indicated that it did not have any new information or development to report, adding that it would further consider measure (j)(vi) of the foregoing recommendation.²⁷⁵

[118] In light of the above, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will be reformulated for greater clarity. (See Recommendation 2.4.10 in Section 2.4 of Chapter II of this Report).

Measure (k):

Select and develop, through the organs and agencies responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and for ensuring that publicly held companies and other types of associations required to establish internal accounting controls do so in the proper manner, procedures and indicators, when appropriate and where they do not yet exist,

²⁷¹ [Presentation by the Integrity Commission of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panels #1, #2 and #3), p. 7.

²⁷² [Presentation by the Integrity Commission of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panels #1, #2 and #3), p. 7.

²⁷³ See the [Integrity Commission Act, 2017](#), Sections 6(1), which enumerates the functions of the Integrity Commission, which includes, *inter alia*, the following:

“(a) investigate alleged or suspected acts of corruption and instances of non-compliance with the provisions of [the] Act;
(b) prosecute acts of corruption and offences committed under [the] Act;
(c) take necessary and effective measures for the prevention and detection of corruption within public bodies; [...]”.

²⁷⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 51-52.

²⁷⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 51-52.

to analyze the objective results obtained in this regard and to follow-up on the recommendations made in this report.

[119] In respect to the aforementioned measure, in its Response to the Questionnaire,²⁷⁶ the country under review indicated that it did not have any new information or development to report, adding that it would further consider measure (k) of the foregoing recommendation.

[120] In this regard, the Committee considers worth noting the origin of measure (k), which was formulated in Report of the Third Round,²⁷⁷ in view of the fact that the country under review had not, at the time, provided adequate statistical information on results with respect to the application of the laws, rules and/or measures in relation to the prevention of bribery of domestic and foreign officials, in a way that would have enabled the Committee to make a comprehensive evaluation of the results on the said topic. Given the foregoing, and considering that Jamaica could benefit from preparing and publishing such information, the Committee will reorient measure (k) and formulate two recommendations in this respect. The first recommendation will be geared for the country under review to prepare and publish detailed statistical information, compiled annually and disaggregated by year, on actions taken to prevent and investigate the bribery of domestic and foreign government officials. Such information could include the number of inspections or periodic or sample reviews carried out on the accounting records of companies and the number of criminal and/or administrative investigations initiated and concluded for violations of such laws, rules and/or other measures in this area, in order to identify challenges and adopt corrective measures, where applicable. (See Recommendation 2.4.11 in Section 2.4 of Chapter II of this Report). The second recommendation will be for the country under review to prepare and publish detailed statistical information, compiled annually and disaggregated by year, on actions taken to sanction non-compliance with respect to laws, rules, and/or measure on the prevention of bribery of domestic and foreign government officials, in order to identify challenges and adopt corrective measures, where applicable. (See Recommendation 2.4.12 in Section 2.4 of Chapter II of this Report).

2.2 New Developments with respect to the Provision of the Convention on the Prevention of Bribery of Domestic and Government Officials (Article III (10) of the Convention)

2.2.1 New Developments with respect to the Legal Framework

[121] In its Response to the Questionnaire²⁷⁸ and during the on-site visit, the country under review indicated that it did not have any new developments to report with respect to the legal framework in this area, other than those presented in measures (a) and (b). This information was reviewed in Section 2.1 of this Report.

2.2.2 New Developments with respect to Technology

[122] In its Response to the Questionnaire²⁷⁹ and during the on-site visit, the country under review indicated that there are no technological developments to report in relation to this area.

2.3 Results

[123] In its Response to the Questionnaire,²⁸⁰ the country under review indicated that it did not have any results to report. In this respect, Jamaica brought further clarifications during the on-site visit and specified

²⁷⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 65-66.

²⁷⁷ [Report of the Third Round](#).

²⁷⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 65-66.

²⁷⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 65-66.

²⁸⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 65-66.

that that this was due to the fact that it had not received any complaints in this area, nor been a party to any related proceedings.²⁸¹

[124] Given that the issue of results was reviewed in the consideration of measure (k) in Section 2.1, the Committee will reiterate Recommendations 2.4.14 and 2.4.15 formulated therein and which recommends for the country under view to prepare and publish statistical information in this area.

2.4 Recommendations

[125] In light of the observations formulated in Sections 2.1, 2.2, and 2.3 of Chapter II of this report, the Committee suggests that the country under review consider the following recommendations:

- 2.4.1 Consider amending provisions designed to require a company to take reasonable precautions to prevent the loss, destruction or mutilation of accounting records and to facilitate the detection and correction of inaccuracies, including sanctions for contravening the proposed provisions. (See paragraph 60 in Section 2.1 of Chapter II of this Report).
- 2.4.2 Make efforts to encourage the obligation for publicly held companies and other associations, when their size, reflected by factors such as the possession of substantial proprietary capital or the considerable funds that they manage, make it advisable, to have legally qualified accountants in charge of their internal accounting controls. (See paragraph 65 in Section 2.1 of Chapter II of this Report).
- 2.4.3 Publish on official portals the generally accepted accounting principles in Jamaica, whether adopted for application within its jurisdiction or promulgated by the Institute of Chartered Accountants of Jamaica, or any other body that the Minister may have prescribed, as appropriate, and all other related information, such as to ensure that it is freely available and facilitate its consultation, application, and dissemination. (See paragraph 76 in Section 2.1 of Chapter II of this Report).
- 2.4.4 Consider the use of guidelines or manuals on the conduct of internal audits designed to detect anomalies or corrupt acts. (See paragraph 80 in Section 2.1 of Chapter II of this Report).
- 2.4.5 Promote training for individuals responsible for the entry of accounting records and for accounting for their accuracy, including raising awareness of the importance of abiding by the standards in force for ensuring the veracity of those records and the consequences of their violation. (See paragraph 86 in Section 2.1 of Chapter II of this Report).
- 2.4.6 Implement investigation tactics, such as follow-up on expenditures, crosschecking of information and accounts, and requests for information from financial entities in order to determine if payments of sums for corruption have occurred. (See paragraph 106 in Section 2.1 of Chapter II of this Report).
- 2.4.7 Adopt manuals, guidelines or directives directed at organs and agencies, responsible for preventing and/or investigating violations of measures designed ensure the accuracy of accounting records, on how to review accounting record in order to detect sums paid for

²⁸¹ [Presentation by the Companies Office of Jamaica](#) during the on-site visit to Jamaica carried out online from September 25-29, 2023 (Panel #2), p. 9.

corruption that could be concealed in such records. (See paragraph 109 in Section 2.1 of Chapter II of this Report).

- 2.4.8 Take measures that encourage the use of computer programs that provide easy access to the necessary information to verify the veracity of accounting records and of the supporting documents on which they are based. (See paragraph 112 in Section 2.1 of Chapter II of this Report).
- 2.4.9 Broaden and extend the institutional coordination mechanisms that enable organs and agencies, responsible for the prevention and/or investigation of violations of measures intended to safeguard the accuracy of accounting records, to easily obtain the timely collaboration that they need to verify the veracity of accounting records and the supporting documents on which they are based, or to establish their authenticity, as the case may be, from other institutions and authorities, deemed appropriate, as needed. (See paragraph 116 in Section 2.1 of Chapter II of this Report).
- 2.4.10 Implement training programs directed at officials, who work in organs and agencies responsible for the prevention and/or investigation of violations of measures intended to safeguard the accuracy of accounting records, that are specifically designed to alert them to the methods used to disguise payments for corruption in said records and to instruct them on how to detect such payments. (See paragraph 118 in Section 2.1 of Chapter II of this Report).
- 2.4.11 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on actions taken to prevent and investigate the bribery of domestic and foreign government officials, which could include information on the number of inspections or periodic or sample reviews carried out on the accounting records of companies and the number of criminal and/or administrative investigations initiated and concluded for violations of laws, rules, and/or other measures in this area, in order to identify challenges and adopt corrective measures, where applicable. (See paragraph 120 in Section 2.1 of Chapter II of this Report).
- 2.4.12 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on actions taken to sanction non-compliance with respect to laws, rules, and/or measure on the prevention of bribery of domestic and foreign government officials, in order to identify challenges and adopt corrective measures, where applicable. (See paragraph 120 in Section 2.1 of Chapter II of this Report).

3. TRANSNATIONAL BRIBERY (ARTICLE VIII OF THE CONVENTION)

3.1 Follow up on the Implementation of the Recommendations Formulated in the Third Round

Recommendation 3.4.1 suggested by the Committee:

Strengthen the existing procedures and indicators used by the organs and agencies charged with the investigation and/or prosecution of the offense of transnational bribery, and with requesting and/or providing assistance and cooperation with respect thereto, to analyze the objective results in this area.

[126] In respect of the aforementioned recommendation, in its Response to the Questionnaire,²⁸² the country under review presented information that it considered pertinent:

[127] – In relation to requesting or providing cooperation, Jamaica referenced various MOUs entered into by the Integrity Commission pursuant to Sections 7(1) and 7(12) of the *Integrity Commission Act, 2017*.²⁸³

[128] – In relation to requesting or providing assistance, Jamaica indicated in its Response to the Questionnaire²⁸⁴ that it engages directly with other law enforcement partner agencies, with which it has, for the most part, reciprocal relationships.²⁸⁵

[129] – In relation to requests for evidence, Jamaica explained in its Response to the Questionnaire²⁸⁶ that, depending on what is needed, MOCA responds with either police-to-police cooperation or uses formal mutual legal assistance mechanisms.²⁸⁷

[130] – In relation to mutual legal assistance in criminal matters, in its Response to the Questionnaire,²⁸⁸ Jamaica referred to the assistance provided by the Office of the Director of Public Prosecutions (hereinafter “ODPP”) in its capacity as the Central Authority for these matters, both under the *Mutual Legal Assistance (Criminal Matters) Act, 1995*²⁸⁹ and bilateral treaties.²⁹⁰

[131] In a document submitted by the ODPP²⁹¹ following the on-site visit intended to complement Jamaica’s Response to the Questionnaire regarding mutual legal assistance, the office indicated that it maintains records of all the requests it receives and that it submits.²⁹² In this respect, the ODPP indicated it that it tracks information on incoming and outgoing requests in its records, including on the following: date request is received (or submitted in the case of outgoing requests); country of origin (or requesting entity in the case of outgoing requests); subject, including the requested evidence and offense being investigated or prosecuted; Crown Counsel assigned to execute the request; date it is completed, including whether the

²⁸² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 53–55.

²⁸³ [Integrity Commission Act, 2017](#), Section 7(1) and 7(2). Sections 7(1) and 7(2) of the [Integrity Commission Act, 2017](#) provides the Integrity Commission of Jamaica with the authority to work in cooperation other authorities, including entering, subject to various approvals, into MOUs with authorities that have similar functions as it does under the Act, whether local or foreign.

²⁸⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 53–55.

²⁸⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 53–55. In its [Response to the Questionnaire](#), p. 54, Jamaica specified that these relationships stronger with agencies emanating from the United Kingdom, the United States and the Caribbean.

²⁸⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 53–55.

²⁸⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 53–55. In its [Response to the Questionnaire](#), p. 54, Jamaica reported maintaining these cooperation mechanisms through regular interaction with its local and international partners, including for strategic and operational meetings, conducting joint or parallel investigations, and providing assistance when requested.

²⁸⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 53–55.

²⁸⁹ [Mutual Legal Assistance \(Criminal Matters\) Act, 1995](#).

²⁹⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 53–55. In its [Response to the Questionnaire](#), p. 54, Jamaica indicated that assistance provided by the ODPP can include matters in relation to transnational bribery and that within this office, the Mutual Legal Assistance and Financial Crimes and Terrorism Unit was formed, which focuses on, *inter alia*, “*international cooperation regarding the investigation and prosecution of transnational crimes, including bribery*”. Jamaica further added in its [Response to the Questionnaire](#), p. 54, that locally, agencies such as INTERPOL, the Financial Investigations Division, MOCA and Counter Terrorism & Organized Crime Investigations Branch of the Jamaica Constabulary Force “*work closely together to assist in local and transnational investigations*.”²⁹⁰ Jamaica also reported that the ODPP also continuously trains members of the Financial Investigations Division, the Jamaica Constabulary Force, Clerk of Courts, as well as its own Mutual Legal Assistance staff “*about the relevant processes and laws in relation to financial crimes, including bribery*” and that it also participates in “*annual consultation meetings with international counterparts and trainings as well as [in] an exchange of best practices to see how international cooperation can be improved*.” See [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 54.

²⁹¹ See Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#).

²⁹² Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 1-2.

request was granted or rejected; and any other relevant remark.²⁹³ The ODPP added that it additionally provides a statistical report at the end of each term (three times per year) on these incoming and outgoing requests.²⁹⁴ Statistical information tracked includes information on the following: requesting state; number of requests received; number of requests submitted; the number of requests being processed; number of requests completed; and any supplemental requests.²⁹⁵

[132] The Committee takes notes of the information regarding requests for assistance and cooperation. However, it is unclear to the Committee whether this information provided in the Response to the Questionnaire²⁹⁶ is specific to the offense of transnational bribery, or if it applies, more broadly, to general cooperation and assistance provided by Jamaica.

[133] In addition, the Committee considers worth noting the origin of this recommendation, which was formulated in Report of the Third Round,²⁹⁷ in view of the fact that the country under review had not, at the time, provided adequate statistical information on results with respect to the application of the laws, rules and/or measures in relation to transnational bribery, in a way that would enable the Committee to make a comprehensive evaluation of the results on the said topic. Given the foregoing, and considering that Jamaica could benefit from preparing and publishing statistical information on the investigation and prosecution of the offense of transnational bribery, the Committee will reorient the recommendation and formulate two recommendations in this regard.

[134] The Committee will first formulate a recommendation for the country under review to prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the investigations initiated on the offense of transnational bribery, which can include aspects such as the number that have been suspended; the number that are time-barred; the number that are being processed; and the number that have been referred to the competent authority for adjudication, distinguishing between natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. (See Recommendation 3.4.1 in Section 3.4 of Chapter II of this Report). The Committee will then formulate a recommendation for the country under review to prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the status of the cases prosecuting the offense of transnational bribery, which can include aspects such as the number of cases initiated; the number that have been suspended; the number that are time-barred; the number that have been closed; are being processed; and are ready for an indictment, indicating whether such decisions have resulted in an acquittal or a conviction and distinguishing between natural and legal persons, in order to identify challenges and take corrective measures, where appropriate. (See Recommendation 3.4.2 in Section 3.4 of Chapter II of this Report).

3.2 New Developments with respect to the Provisions of the Convention on Transnational Bribery

3.2.1 New developments with respect to the Legal Framework

[135] In its Response to the Questionnaire²⁹⁸ and during the on-site visit, the country under review indicated that it did not have any new developments to report with respect to its legal framework in this area.

²⁹³ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 1-2.

²⁹⁴ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 1-2.

²⁹⁵ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 1-2.

²⁹⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 53-55.

²⁹⁷ [Report of the Third Round](#).

²⁹⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66.

3.2.1 New developments with respect to Technology

[136] In its Response to the Questionnaire²⁹⁹ and during the on-site visit, the country under review indicated that there are no technological developments to report in relation to this area.

3.3 Results

[137] In its Response to the Questionnaire,³⁰⁰ the country under review did not provide any results with respect to the offense of transnational bribery. However, following the on-site visit, the country under review reported the following information:

[138] – In relation to requests for mutual assistance and cooperation formulated on the basis of the Inter-American Convention against Corruption to other States Parties in relation to the offense of transnational bribery, Jamaica indicated that its records do not reflect any requests in the last five years.³⁰¹

Requests for mutual legal assistance and cooperation formulated to other States in relation to transnational bribery (Period: 2018-2023)	
Number of requests formulated	0
Number of requests granted	0
Number of requests denied	0

[139] – In relation to requests for mutual assistance and cooperation formulated on the basis of the Inter-American Convention against Corruption by other States Parties in relation to the offense of transnational bribery, Jamaica indicated that its records reflect two requests in the last five years, of which two were granted and none were denied.³⁰²

Requests for mutual legal assistance and cooperation formulated by other States in relation to transnational bribery (Period: 2018-2023)	
Number of requests received	2
Number of requests granted	2
Number of requests denied	0

3.4 Recommendations

[140] In light of the observations formulated in Sections 3.1, 3.2 and 3.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 3.4.1 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the investigations initiated on the offense of transnational bribery, which can include aspects such as the number that have been initiated; the number that have been suspended; the number that are time-barred; the number that are

²⁹⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66.

³⁰⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66.

³⁰¹ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 1-2.

³⁰² Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 1-2.

being processed; and the number that been referred to the competent authority for adjudication, distinguishing between natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 134 in Section 3.1 of Chapter II of this Report).

- 3.4.2 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the status of the prosecution of the offense of transnational bribery, which can include aspects such as the number of cases that have been initiated; that have been suspended; time-barred; have been closed; are being processed; and are ready for an indictment, indicating whether such decisions have resulted in an acquittal or a conviction and distinguishing between natural and legal persons, in order to identify challenges and take corrective measures, where appropriate. (See paragraph 134 in Section 3.1 of Chapter II of this Report).

4. ILLICIT ENRICHMENT (ARTICLE IX OF THE CONVENTION) – civil society + Integrity Commission

4.1 Follow Up on the Implementation of the Recommendations Formulated in the Third Round

Recommendation 4.4.1 suggested by the Committee:

Adopt the pertinent measures to align Section 14(5) of the Corruption Prevention Act with Article IX of the Convention by replacing the “owns” element from the criminalization of illicit enrichment with “significant increase,” adding “during the performance of his functions.”

[141] In respect to the aforementioned recommendation, in its Response to the Questionnaire,³⁰³ the country under review presented information that it considered pertinent:

[142] – Strategic initiatives undertaken by the Information and Complaints Division of the Integrity Commission undertaken to receive and assess Statutory Declarations and issues of illicit enrichment.³⁰⁴

[143] – The development of a risk-based approach to assess public officials.³⁰⁵

[144] – Engagement and establishment of relationships with third party entities for providing information and determining the accuracy of information received in Statutory Declarations and MOUs entered into by the Integrity Commission with various agencies.³⁰⁶

[145] During the on-site visit, the country under review did not report any further developments with respect to the recommendation, nor did it specify whether Jamaica has taken steps to replace the term “owns” in Section 14(5) of the *Corruption (Prevention) Act, 2001*,³⁰⁷ with “significant increase” or add “during the performance of his functions” such as to align its contents with Article IX of the Convention. In light of the above, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will be reformulated it for greater clarify as to its scope. (See Recommendation 4.4.1 in Section 4.4 of Chapter II of this Report).

³⁰³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 55-56.

³⁰⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 55-56.

³⁰⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 55-56.

³⁰⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 55-56. In its [Response to the Questionnaire](#), p. 56, „Such agencies include the Financial Investigations Division, the Jamaica Constabulary Force and the Major Organised Crime and Anti-Corruption Task Force.

³⁰⁷ [Corruption \(Prevention\) Act, 2001](#), Section 14(5).

Recommendation 4.4.2 suggested by the Committee:

Strengthen the existing procedures and indicators used by the organs and agencies charged with the investigation and/or prosecution of the offense of illicit enrichment, and with requesting and/or providing assistance and cooperation with respect thereto, to analyze the objective results obtained in this area.

[146] In respect to the aforementioned recommendation, in its Response to the Questionnaire,³⁰⁸ the country under review presented information that it considered pertinent:

[147] – In relation to the investigations into the offense of illicit enrichment,³⁰⁹ Jamaica highlighted, in its Response,³¹⁰ the investigative competence of MOCA under Section 14(5) of the *Corruption (Prevention) Act, 2001*³¹¹ and the full ambit of investigatory tools it has at its disposal during the course of these investigations.³¹²

[148] – In relation to assistance and cooperation requested or provided for the investigation and/or prosecution of the offense of illicit enrichment, Jamaica referenced the designation of the ODPP as the Central Authority for mutual legal assistances matters and the assistance it provided to international partners.³¹³

[149] During the on-site visit, the country under review did not provide further information on new developments with respect to this recommendation. However, the ODPP did provide a document following the on-site visit, in which it provided further supplementary information on mutual legal assistance to complement Jamaica's Response to the Questionnaire.³¹⁴ In this document, the ODPP reported maintaining records of all the requests it receives and that it submits in relation to mutual legal assistance and that it tracks information on the following for both, incoming and outgoing requests: date request is received (or submitted in the case of outgoing requests); country of origin (or requesting entity in the case of outgoing requests); subject (requested evidence and offense being investigated or prosecuted); Crown Counsel assigned to execute the request; date the request is completed and outcome (whether it was granted or rejected); and any other relevant remark.³¹⁵ The ODPP additionally indicated that it provides a statistical report at the end of each term (three times per year) on these request.³¹⁶ Statistical information tracked includes information on the following: the requesting state; the number of requests received; the number of requests submitted; the number of requests being processed; the number of request completed; and on any other supplemental requests.³¹⁷

³⁰⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 56-58.

³⁰⁹ These investigations competence in relation to the offense of illicit enrichment are pursuant to the [Corruption \(Prevention\) Act, 2001](#), Section 14(5).

³¹⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 56-58.

³¹¹ These investigations competence in relation to the offense of illicit enrichment are pursuant to the [Corruption \(Prevention\) Act, 2001](#), Section 14(5).

³¹² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 56-58.

³¹³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 56-58.

³¹⁴ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 2-3.

³¹⁵ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 2-3.

³¹⁶ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 2-3.

³¹⁷ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 2-3.

[150] In respect to the information provided in the Response to the Questionnaire,³¹⁸ the Committee notes that this information was reviewed and considered by the Committee in the Report of the Third Round.³¹⁹ As for the supplementary information provided by the ODPP following the on-site visit,³²⁰ it is unclear whether this information is specific to the offense of illicit enrichment, or if it applies, more broadly, to general cooperation and assistance provided by Jamaica.

[151] In this regard, the Committee considers worth noting that Recommendation 4.4.2 was formulated in Report of the Third Round,³²¹ in view of the fact that the country under review had not, at the time, provided adequate statistical information on results with respect to the application of the laws, rules and/or measures in relation to illicit enrichment, in a way that would have enabled the Committee to make a comprehensive evaluation of the results on the said topic. Given the foregoing, and considering that Jamaica could benefit from preparing and publishing statistical information on the investigation and prosecution of the offense of illicit enrichment, the Committee will reorient the Recommendation 4.4.2 and formulate two recommendations.

[152] The first recommendation will be for the country under review to prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the investigations initiated on the offense of illicit enrichment, which can include aspects such as the number that have been initiated; the number that have been suspended; the number that are time-barred; the number that are being processed; and the number that have been referred to the competent authority for adjudication, distinguishing between natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. (See Recommendation 4.4.2 in Section 4.4 of Chapter II of this Report). The second recommendation will be for the country under review to prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the status of the prosecution of the offense of illicit enrichment, which can include aspects such as the number of cases that have been initiated; that have been suspended; time-barred; have been closed; are being processed; and are ready for an indictment, indicating whether such decisions have resulted in an acquittal or a conviction and distinguishing between natural and legal persons, in order to identify challenges and take corrective measures, where appropriate. (See Recommendation 4.4.3 of Section 4.4 of Chapter II of this Report).

4.2 New Developments with respect to the Provisions of the Convention on Illicit Enrichment

4.2.1 New Developments with respect to the Legal Framework

[153] In its Response to the Questionnaire,³²² the country under review presented information and new developments in respect of its legal framework on illicit enrichment:

[154] – The promulgation of the *Integrity Commission Act, 2017*,³²³ which came into effect in February 2018.³²⁴ The Act effectively merged the legacy of Office of the Contractor General, the Commission for the Prevention of Corruption and the Integrity (Members of Parliament) Commission. In its Response to the Questionnaire,³²⁵ Jamaica also indicated that the Act also resulted in the creation of the Information

³¹⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 56-58.

³¹⁹ [Report of the Third Round](#), p. 16-17.

³²⁰ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 2-3.

³²¹ [Report of the Third Round](#).

³²² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³²³ [Integrity Commission Act, 2017](#).

³²⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³²⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

and Complaints Division,³²⁶ which is responsible for, *inter alia*, the receipt and examination of statutory declarations.³²⁷ Jamaica additionally reported that in addition to its creation, the Information and Complaints Division, through its Investigations Division and its financial investigators, “*improved staff complement to fully investigate issues of illicit enrichment.*”³²⁸

[155] – The complementary nature of the provision of the *Integrity Commission Act, 2017*³²⁹ to *Corruption (Prevention) Act, 2001*,³³⁰ of which, certain aspects still remain in force. In this regard, Jamaica explained that in addition to complementing the *Corruption (Prevention) Act, 2001*³³¹ the adoption of the *Integrity Commission Act, 2017*³³² had the effect of updating its approach to illicit enrichment, the receipt of complaints of acts of corruption, investigations and prosecution of the offense. The new legislation, alongside expanding and clarifying the public officers/officials to whom the law was applicable, also increased the fines and penalties associated with the offense of illicit enrichment.³³³

4.2.2 New Developments with respect to Technology

[156] In its Response to the Questionnaire,³³⁴ the country under review presented information and new developments in respect technological aspects as they relate to the offense of illicit enrichment:

[157] – The Electronic Declaration System.³³⁵ The Integrity Commission, specifically, the Information and Complaints Division has been working with the Information Technology and Business Process Department to implement this anticipated electronic portal, which will facilitate the submission of Statutory Declarations by Declarants and enable the Division to process them more efficiently.³³⁶ The country under review also indicated that regulations, within the existing framework of the *Integrity Commission Act, 2017*³³⁷ and *Electronic Transaction Act, 2007*,³³⁸ would need to be enacted to ensure seamless operation of the system.³³⁹

[158] – The Automated Risk Analysis Framework for Statutory Declarations.³⁴⁰ In its Response to the Questionnaire,³⁴¹ Jamaica indicated that it conducted extensive research on international best practices for examining and analyzing statutory declarations information.³⁴² The result, it stated, was the development of a framework that could identify high risk declarants based on detected anomalies and red flags.³⁴³ The framework, which is expected to be operationalized in 2023, will use the Electronic Declaration System of the Integrity Commission as well as its Financial Analysis Software and third party data.³⁴⁴

³²⁶ Further information can be found on the website of the [Integrity Commission of Jamaica](#). Also see on the website of the Integrity Commission of Jamaica, [Section on Information and Complaints](#).

³²⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³²⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³²⁹ [Integrity Commission Act, 2017](#).

³³⁰ [Corruption \(Prevention\) Act, 2001](#).

³³¹ [Corruption \(Prevention\) Act, 2001](#).

³³² [Integrity Commission Act, 2017](#).

³³³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³³⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³³⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³³⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³³⁷ See [Integrity Commission Act, 2017](#), Section 64.

³³⁸ See [Electronic Transactions Act, 2007](#), Section 14.

³³⁹ See [Annual Report of the Integrity Commission of Jamaica \(2022-2023\)](#), p. 10-11.

³⁴⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³⁴¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³⁴² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³⁴³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68. Also see [Annual Report of the Integrity Commission of Jamaica \(2021-2022\)](#), p. 62.

³⁴⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68. Also see [Annual Report of the Integrity Commission of Jamaica \(2021-2022\)](#), p. 62.

[159] – The Data Analysis Software and the development of algorithms for the analysis of Statutory Declarations, including financial analysis.³⁴⁵ In its Response to the Questionnaire,³⁴⁶ Jamaica reported that staff of the Financial Analysis Unit participated in training sessions in this respect.³⁴⁷ Jamaica also mentioned that the Information and Complaints Division also commenced a rigorous process of identifying red flags and that these will be utilized to develop algorithms in the Financial Analysis Software.³⁴⁸

4.3 Results

[160] In its Response to the Questionnaire,³⁴⁹ the country under review did not provide any results with respect to the offense of illicit enrichment. However, following the on-site visit, the country under review reported that its “*records do not reflect receiving or submitting any formal requests in the last five years in relation to the offence of illicit enrichment.*”³⁵⁰

[161] In this respect, the Committee notes Recommendation 4.4.2 and Recommendation 4.4.3 in Section 4.1, which recommends the country under review to publish and maintain statistical information in this area.

4.4 Recommendations

[162] In light of the observations formulated in Sections 4.1, 4.2 and 4.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 4.4.1 Adopt the pertinent measures to align Section 14(5) of the *Corruption (Prevention) Act, 2001* with Article IX of the Interamerican Convention against Corruption, namely by replacing the term “owns” from the criminalization of the offense of illicit enrichment with term “*significant increase*” and by adding “*during the performance of his functions*”. (See paragraph 145 in Section 4.1 of Chapter II of this Report).
- 4.4.2 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the investigations initiated on the offense of illicit enrichment, which can include aspects such as the number that have been initiated; the number that have been suspended; the number that are time-barred; the number that are being processed; and the number that have been referred to the competent authority for adjudication, distinguishing between natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 152 in Section 4.1 of Chapter II of this Report).
- 4.4.3 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the status of the prosecution of the offense of illicit enrichment, which can include aspects such as the number of cases that have been initiated; that have been

³⁴⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68.

³⁴⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68. Also see [Annual Report of the Integrity Commission of Jamaica \(2021-2022\)](#), p. 79.

³⁴⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68. Also see [Annual Report of the Integrity Commission of Jamaica \(2021-2022\)](#), p. 79.

³⁴⁸ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 66-68. Also see [Annual Report of the Integrity Commission of Jamaica \(2021-2022\)](#), p. 79.

³⁴⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 68.

³⁵⁰ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 2-3.

suspended; time-barred; have been closed; are being processed; and are ready for an indictment, indicating whether such decisions have resulted in an acquittal or a conviction and distinguishing between natural and legal persons, in order to identify challenges and take corrective measures, where appropriate. (See paragraph 152 in Section 4.1 of Chapter II of this Report).

5. NOTIFICATION OF CRIMINALIZATION OF TRANSNATIONAL BRIBERY AND ILLICIT ENRICHMENT (ARTICLE X OF THE CONVENTION)

5.1 Follow Up on the Implementation of the Recommendations Formulated in the Third Round

[163] In the Report of the Third Round,³⁵¹ based on the review it conducted, the Committee concluded that Jamaica has complied with the provisions of Article X of the Convention.³⁵² Therefore, no recommendations were formulated for this section.³⁵³

6. EXTRADITION (ARTICLE XIII OF THE CONVENTION)

6.1 Follow Up on the Implementation of the Recommendations Formulated in the Third Round

Recommendation 6.4.1 suggested by the Committee:

Consider the convenience of adopting relevant measures to establish the requirement of submitting the case to its competent authorities for the purpose of prosecution and reporting the final outcome to the requesting State on a timely basis, in the cases in which extradition is refused solely on the basis of the nationality of the person sought, or because the Requested State deems that it has jurisdiction over the offense.

[164] In respect to the aforementioned recommendation, in its Response to the Questionnaire,³⁵⁴ the country under review presented information and new developments, of which the Committee notes as a step that contribute to progress in the implementation of the said recommendation, the following:

[165] – Various extradition treaties entered into by Jamaica with countries that set out requirements for a case to be submitted before its own authorities for the purpose of prosecution, including instances where extradition is refused on the basis of the nationality of the person sought or because the Requested State considers itself competent on the matter.³⁵⁵ As an example, Jamaica cited in its Response³⁵⁶ the extradition treaty it has with the United States of America,³⁵⁷ which contains provisions to ensure that neither party is obligated to deliver its nationals to the requesting State.³⁵⁸ Where such a request is refused, and the Requested State has jurisdiction over the offense, the treaty obligates the Requested State to submit the case to its highest competent authorities for decision as to prosecution in accordance with its domestic laws.³⁵⁹

³⁵¹ [Report of the Third Round](#), p. 17-18.

³⁵² [Report of the Third Round](#), p. 17-18.

³⁵³ [Report of the Third Round](#), p. 17-18.

³⁵⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 58-60.

³⁵⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 58-60.

³⁵⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 58-60.

³⁵⁷ [Extradition Treaty between the United States of America and Jamaica \(1983\)](#) signed in Kingston, Jamaica.

³⁵⁸ [Extradition Treaty between the United States of America and Jamaica \(1983\)](#) signed in Kingston, Jamaica, Article VII (1), which reads as follows: “Neither Contracting Party shall be bound to deliver up its own nationals but the executive authority of the Requested State shall, if not prevented by the laws of that State, have the power to deliver them up ff, in its discretion, it be deemed proper to do so.”

³⁵⁹ [Extradition Treaty between the United States of America and Jamaica \(1983\)](#) signed in Kingston, Jamaica, Article VII (3), which reads as follows: “If extradition is not granted for an offence pursuant to paragraph (1), the Requested State shall, if it has jurisdiction over the offence, submit the case to its highest competent authorities for decision as to prosecution in accordance with the law of that State.”

[166] – The general practice established by the ODPP to provide timely updates to the Requesting State on the outcome of the prosecution of the offense for which extradition was requested and refused, including cases where the requests was refused on the grounds of nationality³⁶⁰ or because Jamaica considered that it had jurisdiction over the offense.³⁶¹

[167] As concerns extradition treaties that Jamaica has with other countries, the Committee observes that the provisions of the above-referenced bilateral treaty between the Jamaica and the United States³⁶² does contemplate was considered in the review of the Third Round.³⁶³ The Committee recognizes that while, some of these extradition treaties to which Jamaica is a party, may stipulate the terms for referring a case before its competent authorities for prosecution – whether it be on the account of nationality or jurisdiction over the offense – and additionally provide for timely notification to the Requesting State of the final outcome, as contemplated the recommendation, the country under review does not have provisions in its legal order that would ensure that the same purposes would be fulfilled, where no treaty between exists between the parties, or where no such terms are provided in the treaty.

[168] In this respect, the Committee considers worth revisiting the origins of Recommendation 6.4.1, which dates to the Third Round.³⁶⁴ The recommendation was formulated in view of Section 7(5) of the *Extradition Act, 1991*,³⁶⁵ which permits the Minister to refuse to extradite, at his or her discretion, a person who is a citizen of Jamaica, provided that he or she is not also a citizen of the Requesting State.³⁶⁶ As a result, Jamaica could refuse to deliver up a person of Jamaican citizenship on this basis, regardless of whether a treaty provides for this possibility. At the time of the review of the Third Round, the Committee took notice that Jamaica did not have any provisions in its legal framework to ensure that, if extradition was refused on these grounds, or because it otherwise considered it had jurisdiction over the offense, that it would refer the case its authorities for prosecution.³⁶⁷ The Committee also observed that the country did not either have any provisions to ensure that, in the event it exercised jurisdiction over the offense for which it denied the request for extradition, that it would inform the Requesting State of the final outcome in due course,³⁶⁸ as provided for in Article XIII(6) of the Convention.³⁶⁹

[169] On this aspect, the Committee notes that Jamaica reported in its Response³⁷⁰ that it has since instituted in the ODPP, the entity responsible for facilitating and executing extradition requests, a general practice of providing timely updates to a Requesting State whose extradition request has been denied, including information on the outcome of the prosecution of the offense for it requested extradition.³⁷¹ The Committee takes note of this practice as a step taken by the country under review to implement the recommendation.

[170] Notwithstanding the foregoing, the Committee did not have further information on the procedures that have been put in place to ensure that Requesting States are informed, in due course, on the outcome of such cases. In view of the above, the Committee reiterates the need for the country under review to continue

³⁶⁰ See [Extradition Act, 1991](#), Section 7(5), which allows the Minister to refuse, at his or her discretion, the extradition of a person who is a citizen of Jamaica, provided that he or she is not also a citizen of the requesting State.

³⁶¹ [Report of the Third Round](#), p. 19.

³⁶² [Extradition Treaty between the United States of America and Jamaica \(1983\)](#).

³⁶³ [Report of the Third Round](#), p. 19.

³⁶⁴ [Report of the Third Round](#), p. 20.

³⁶⁵ [Extradition Act, 1991](#), Section 7(5).

³⁶⁶ [Extradition Act, 1991](#), Section 7(5).

³⁶⁷ [Report of the Third Round](#), p. 20.

³⁶⁸ [Report of the Third Round](#), p. 20.

³⁶⁹ [Inter-American Convention against Corruption](#), Article XIII (6).

³⁷⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 58-60.

³⁷¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 58-60.

giving additional attention to implementation thereto, which be reformulated considering that it contains two independent, but related elements. The first recommendation for the country under review to adopt measures to ensure that when Jamaica denies an extradition request in relation to an offense established in the Inter-American Convention against Corruption, either on the basis of the nationality of the person sought or on the grounds that it has jurisdiction over the offense, that it refers the case to its competent authorities for prosecution. (See Recommendation 6.4.1 in Section 6.4 of Chapter II of this Report). The second recommendation will be for country under review to adopt measures to ensure that when Jamaica denies an extradition requests in relation to an offense established in the Inter-American Convention against Corruption and submits the case to its authorities for prosecution – either because of the nationality of the person sought or because it deems to have jurisdiction over the offense – that it informs, in due course, the Requesting State of the final outcome. (See Recommendation 6.4.2 in Section 6.4 of Chapter II of this Report).

Recommendation 6.4.2 suggested by the Committee:

Consider the utility of the Inter-American Convention against Corruption for extradition purposes in corruption cases, which could consist of, among other measures, the implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for the administrative and judicial authorities with competence in this area.

[171] In respect to the aforementioned measure, in its Response to the Questionnaire,³⁷² the country under review presented information and new developments that it considered pertinent:

[172] – Workshops on Anti-Corruption, Integrity and Good Governance facilitated by the personnel from the Integrity Commission.³⁷³

[173] – A draft bill designed the complete the unification of Prosecutorial Services in the ODPP, which will facilitate institution building activities.³⁷⁴

[174] Given that Jamaica indicated, in its Response,³⁷⁵ that it needed to consider the recommendation further, and that the Committee did not receive further information during the on-site visit, the Committee reiterates the need for the country under review to give attention to implementation thereto. (See Recommendation 6.4.3 in Section 6.4 of Chapter II of this Report).

Recommendation 6.4.3 suggested by the Committee:

Select and develop, through the competent organs or agencies, procedures and indicators, when appropriate and where they do not yet exist, to verify the follow up to the recommendations formulated in this report with respect to this area; and to analyze objective results obtained in relation to requests for extradition formulated to other States Parties to the Convention, for the investigation or prosecution of the crimes that have been criminalized pursuant thereto and the steps that have been taken to respond to similar requests from other States Parties.

³⁷² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 60-62.

³⁷³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 60-62. These workshops were reviewed by the Committee in Section 2 of this Report on the Prevention Bribery of Domestic and Foreign Government Officials (Article III (1) of the Convention), specifically in the consideration of measure (i). See Section 2.1 of Chapter II of this Report. Further information can also be found on the website of the [Integrity Commission of Jamaica](#), including in the following document: [International Anti-Corruption Day 2022 Supplemental](#), p. 8.

³⁷⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 60-62.

³⁷⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 60-62.

[175] In respect to the aforementioned recommendation, in its Response to the Questionnaire,³⁷⁶ the country under review indicated that it did not have any information or new developments to report, adding that it would further consider the recommendation.³⁷⁷

[176] In this regard, the Committee considers worth noting that Recommendation 6.4.3 was formulated in Report of the Third Round,³⁷⁸ in view of the fact that the country under review had not, at the time, provided adequate statistical information on results with respect to the application of the laws, rules and/or measures in relation to extradition, in a way that would have enabled the Committee to make a comprehensive evaluation of the results on the said topic. Given the foregoing and considering that Jamaica could benefit from preparing and publishing such statistical information, the Committee will reorient the recommendation and shift its focus to results. In this respect, the Committee will formulate two recommendations.

[177] The first recommendation will be for the country under review prepare and publish detailed statistical information, compiled annually and disaggregated by year, on extradition requests that Jamaica makes to other States Parties to the Convention, for the purposes of investigating and/or prosecuting an offense relating to an act of corruption, indicating the number of requests accepted and the number requests denied, in order to identify challenges and adopt corrective measures, where appropriate. (See Recommendation 6.4.4 in Section 6.4 of Chapter II of this Report). The second recommendation that the Committee will formulate will be for the country under review to prepare and publish detailed statistical information, compiled annually and disaggregated by year, on extradition requests that Jamaica receives from other States Parties to the Convention, for the purposes of investigating and/or prosecuting an offense relating to an act of corruption, indicating the number of requests accepted and the number of requests denied, in order to identify challenges and adopt corrective measures, where appropriate. (See Recommendation 6.4.5 in Section 6.4 of Chapter II of this Report).

6.2 New Developments with respect to the Provisions of the Convention on Extradition

6.2.1 New Developments with respect to the Legal Framework

[178] In its Response to the Questionnaire,³⁷⁹ the country under review presented information and new developments with respect to its legal framework in relation to extradition:

[179] – Amendments to the *Extradition Act, 1991*³⁸⁰ through the passages of the *Extradition (Amendment) Act, 2021*³⁸¹ in the House of Parliament.³⁸² The amendments provide for the admission of evidence that would otherwise not be admissible under Jamaican law, in the form of records of evidence the case against the person in extraditions hearings.³⁸³ In this respect, Jamaica explained that the amendments expand the categories of certified documents that may be tendered in extradition hearings.³⁸⁴

6.2.2 New Developments with respect to Technology

³⁷⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 62-63.

³⁷⁷ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 62-63.

³⁷⁸ [Report of the Third Round](#).

³⁷⁹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 69.

³⁸⁰ [Extradition Act, 1991](#).

³⁸¹ [Extradition \(Amendment\) Act, 2021](#).

³⁸² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 69.

³⁸³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 69. See [Extradition \(Amendment\) Act, 2021](#), Section 3(a), which amends Section 14 of the principal Act, pertaining to evidentiary requirements. Section 3(a) amends Section 14 to insert paragraph (d) which reads as follows: “(d) a record of evidence of the case against the person, including evidence that would not be otherwise admissible under Jamaican law, shall be admissible in evidence.”

³⁸⁴ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 69.

[180] In its Response to the Questionnaire,³⁸⁵ and during the on-site visit, the country under review indicated that there are no technological developments to report in relation to this area.

6.3 Results

[181] In its Response to the Questionnaire,³⁸⁶ and during the on-site visit, the country under review indicated that it did not have any results to report with respect to extradition.

[182] Given that the issue of results was reviewed in the consideration of Recommendation 6.4.3 in Section 6.1, the Committee will reiterate Recommendations 6.4.4 and 6.4.5 formulated therein, which recommend for the country under view to prepare and publish detailed statistical information on extradition.

6.4 Recommendations

[183] In light of the observations formulated in Sections 6.1, 6.2 and 6.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 6.4.1 Adopt measures to ensure that when Jamaica denies an extradition request in relation to an offense established in the Inter-American Convention against Corruption, either on the basis of the nationality of the person sought or on the grounds that it has jurisdiction over the offense, that it refers the case to its competent authorities for prosecution. (See paragraph 170 in Section 6.1 of Chapter II of this Report).
- 6.4.2 Adopt measures to ensure when Jamaica denies an extradition requests in relation to an offense established in the Inter-American Convention against Corruption and submits the case to its authorities for prosecution – either because of the nationality of the person sought or because it deems to have jurisdiction over the offense – that it informs, in due course, the Requesting State of the final outcome. (See paragraph 170 in Section 6.1 of Chapter II of this Report).
- 6.4.3 Consider the utility of the Inter-American Convention against Corruption for extradition purposes in corruption cases, which could consist of, among other measures, the implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for judicial authorities, prosecutors, and administrative staff with competence in this area. (See paragraph 174 in Section 6.1 of Chapter II of this Report).
- 6.4.4 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on extradition requests that Jamaica makes to other States Parties to the Inter-American Convention against Corruption, for the purposes of investigating and/or prosecuting of an offense relating to an act of corruption, indicating the number of requests accepted and the number of requests denied, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 177 in Section 6.1 of Chapter II of this Report).
- 6.4.5 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on extradition requests that Jamaica receives from other States Parties to the Inter-

³⁸⁵ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 69.

³⁸⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 62-63.

American Convention against Corruption, for the purposes of investigating and/or prosecuting an offense relating to an act of corruption, indicating the number of requests accepted and the number of requests denied, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 177 in Section 6.1 of Chapter II of this Report).

III. ANALYSIS, CONCLUSIONS AND RECOMMENDATIONS ON IMPLEMENTATION BY THE COUNTRY UNDER REVIEW OF THE CONVENTION PROVISION SELECTED FOR THE SIXTH ROUND

1. BANK SECRECY (ARTICLE XVI OF THE CONVENTION)

1.1. Existence of provisions in the legal framework and/or other measures

[184] Jamaica has a set of provisions related to bank secrecy, most notably the following:

[185] – Statutory provisions such as the *Banking Service Act*,³⁸⁷ of which the following should be noted:

[186] Section 134(1), regarding secrecy of officials,³⁸⁸ which provides that:

*“(a) no officer of any licensee, agent or any other person having access to information on customers; and
(b) no person who, by reason of his capacity, office, employment or other relationship with the licensee, has by any means access to –
(i) the records of the licensee; or
(ii) any registers, correspondence or material with regard to the account of any customer of a deposit taking institution,
while his office, employment in or, as the case may be, his professional relationship with the licensee continues or after the termination thereof, shall give, divulge or reveal any information regarding the money or other relevant particulars of the account of that customer.”*³⁸⁹

[187] Section 134(2), which states that subsection (1) on the confidentiality obligations shall not apply in the circumstances specified in the Ninth Schedule. According to the Ninth Schedule these circumstances include:

*“... (i) after consultation with the Supervisor,^[390] the Minister in writing directs such disclosure to a foreign government or agency of such government where there exists between Jamaica and such foreign an agreement for the mutual exchange of information of such kind and the Minister considers it in the public interest that such disclosure be made;
(m) disclosure is required by virtue of an order of the court, other than an order under paragraph (g);
(n) disclosure for the purposes of the financial group’s anti-money laundering and counter-terrorism or financing risk management procedures, so, however, that is without prejudice to Section 97 (tipping off) of Proceeds of Crime Act;*

³⁸⁷ [Banking Services Act, 2015](#).

³⁸⁸ Section 2(1) of the [Banking Services Act, 2015](#) defines “officer”, in relation to a body corporate as including “executive director, a managing director, a chief executive officer, a chief financial officer, a manager and the company secretary”.

³⁸⁹ [Banking Services Act, 2015](#), Section 134(1).

³⁹⁰ Section 2(1) of the [Banking Services Act, 2015](#) defines “supervisor” as “the Governor of the Bank acting in the capacity as the Supervisor of banks financial holding companies and other specified financial institutions under section 34B of the Bank of Jamaica Act.”

*(r) the Minister directs, in writing, the disclosure in the national interest.”*³⁹¹

[188] Section 134(3), which mandates that anyone who contravenes the provisions of this section of the Act commits an offence.³⁹² In accordance with the Eight Schedule, breaches to the secrecy requirements attract a fixed penalty fine of JMD \$ 7 500 000.³⁹³

[189] – Statutory provisions such as the *Mutual Assistance (Criminal Matters) Act, 1995*³⁹⁴ of which the following should be noted:

[190] Section 15(3), which establishes that assistance may be provided in relation to the production of documents and other records, including judicial or official records, and the service of documents, among other circumstances. In this regard, Section 15(4) mandates that requests made by a foreign state shall be made in writing to the Central Authority and shall follow the requirements set out in the First Schedule, which lays out the particulars to be included in requests by a foreign state.³⁹⁵

[191] Section 16, which establishes the grounds for refusal of assistance. Among the grounds for refusal, Section 16(1)(a)(vii) states that a request may be refused if in the opinion of the Central Authority, “*any confidentiality requested in relation to information or evidence furnished by Jamaica would not be protected by the relevant foreign state*”.³⁹⁶ Furthermore, subsection (b)(ii), notes that a request may be refused by in the opinion of the Central Authority, “*the use of information or evidence furnished by Jamaica would not be restricted by the relevant state to the purposes stated in the request*”.³⁹⁷ According to Section 16(b), if a request for assistance is denied, the Central Authority shall forthwith notify the relevant foreign state of the refusal, and the grounds on which the request was refused.³⁹⁸

[192] Section 20(1), which states that where a request is made to Jamaica for the production of documents, the Central Authority may authorize the production of the documents and its transmission to the relevant foreign state. Section 20 further notes that “*where the Central Authority authorizes the (...) production of documents (...), a Judge of the Supreme Court or a Resident Magistrate- (...) (b) [may] require such production and shall send to the Central Authority any articles so produced or any such documents (...)*”.³⁹⁹

[193] Section 24, regarding confidentiality of information, mandates that where assistance is provided to a foreign state the Central Authority may require that the information provided is kept confidential, except where the information or evidence is required for the purposes of any criminal proceedings in the relevant foreign state.⁴⁰⁰

[194] With respect to requests by Jamaica, Section 5(1)(a) establishes that any information or documents obtained “*shall not, without the prior consent of the relevant foreign state, be admitted or otherwise use for any purposes other than those stated in the request*”.⁴⁰¹ Likewise, subsection (b) mandates that any information or documents obtained shall not be used for any purposes other than those stated in the request.⁴⁰²

³⁹¹ [Banking Services Act, 2015](#), Section 134(2).

³⁹² [Banking Services Act, 2015](#), Section 134(3).

³⁹³ Equivalent to approximately USD \$ 48 292 (conversion value of 6 October 2023).

³⁹⁴ [Mutual Assistance \(Criminal Matters\) Act, 1995](#).

³⁹⁵ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 15(4).

³⁹⁶ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 16(1)(a)(vii).

³⁹⁷ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 16(1)(b)(ii).

³⁹⁸ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 16(1)(b).

³⁹⁹ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 20.

⁴⁰⁰ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 24.

⁴⁰¹ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 5(1)(a).

⁴⁰² [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 5(1)(b).

[195] Section 31(1) regarding the application of the provisions of the Act, indicates that the Act applies to those countries designated as a Commonwealth state for the purpose of the Act by the Minister⁴⁰³, and relevant treaties that had been made with any foreign state.⁴⁰⁴ In this regard, the Second Schedule, lists the international Conventions to which the Act applies.⁴⁰⁵

[196] – The Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica (hereinafter, the Guidelines), which lay outs the applicable legal framework and procedures for mutual legal assistance in criminal matters.⁴⁰⁶ The aim of the Guidelines is to ensure that requests for assistance received by Jamaica can be satisfied and executed in a timely, effective, and efficient manner.⁴⁰⁷

[197] Section 2 of the Guidelines, which states that the principal authority in Jamaica for the execution of mutual legal assistance in criminal matters is the Office of the Director of Public Prosecutions (ODPP). In this role, the ODPP receives, accedes, and ensures the execution of all formal mutual legal assistance requests.⁴⁰⁸

[198] Section 3 of the Guidelines, which describes the format of the requests. In particular, Section 3 explains that requests must be in writing, including any additional information that may be requested by the Central Authority for executing a request. In this regard, Section 3 clarifies that the request can be send in electronic (PDF) form to expediate the process. This Section also provides information regarding incomplete requests or requests that are not written properly. Moreover, according to Section 3, any request that is considered incomplete or not prepared to a high professional standard will be sent back to the requesting authority.⁴⁰⁹ Furthermore, Section 3 lays out the procedure for sending a request for mutual legal assistance.⁴¹⁰

[199] With respect to the use of the information, as states Section 3, “[e]vidence obtained by Jamaica pursuant to a mutual legal assistance request to a foreign authority will not be used for any purpose other than that specified in the original request without consent of appropriate overseas authority”.⁴¹¹ Similarly, “[w]hen a requesting State or competent authority wishes to use evidence obtained from Jamaica for a purpose otherwise than that stated in the original mutual legal assistance request, or to share the evidence with a third country, a formal request to do so must be made in writing to by the original requesting State to Jamaica.”⁴¹²

[200] Regarding the duty of confidentiality, Section 3 notes that Jamaica considers every request for assistance to be confidential. Disclosure to third party requires prior consent of the requesting authority, except where disclosure is necessary to obtain the cooperation of the witness or other persons concerned.

[201] Section 4, which clarifies that under the *Mutual Legal (Criminal Matters) Act, 1995* requesting country should be either a designated Commonwealth country or a treaty country. Meaning by “*designated Commonwealth country*”, those countries “*identified in an order made by the Minister with responsibility for Justice*”⁴¹³; and by “*treaty country*”, those countries “*party to a relevant treaty (whether bilateral or*

⁴⁰³ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Section 31(1)

⁴⁰⁴ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Sections 31(2) and (3).

⁴⁰⁵ [Mutual Assistance \(Criminal Matters\) Act, 1995](#), Second Schedule.

⁴⁰⁶ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#).

⁴⁰⁷ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 4.

⁴⁰⁸ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 5.

⁴⁰⁹ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 9.

⁴¹⁰ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 9-10.

⁴¹¹ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 10.

⁴¹² [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 10.

⁴¹³ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 12.

multilateral)” which has also been “*identified by an order of the Minister with responsibility for Justice.*”⁴¹⁴ Countries that do not fall within the described categories may request assistance from Jamaica if designated by a Ministerial Order.⁴¹⁵ In this regard, pursuant to the list of designated states included in the Appendix One of the Guideline, the countries that had been listed and are also State Parties to the Inter-American Convention against Corruption are the following: Antigua and Barbuda, The Bahamas, Belize, Canada, Dominica, Grenada, Guyana, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Trinidad and Tobago, and United States of America.

[202] Section 4 further explains the grounds for refusal as stipulated by law and states that once the Central Authority refuses to assist, the requesting State will be notified and the grounds for refusal will be given.⁴¹⁶ Moreover, the section lists the general information required for a letter of request of assistance.⁴¹⁷

[203] With respect to deadlines, the Guidelines note that the ODPP will send an acknowledgement of receipt of the request for mutual legal assistance within ten of receipt. As *per* the Guidelines, the notification also indicates whether the request can be satisfied in whole or part.⁴¹⁸ In the cases in which the request is mark as urgent, the ODPP will send an acknowledgement of receipt within three days notifying whether the request can be honored.⁴¹⁹ Moreover, as delineated in the Guidelines, once the request is assigned to an specific Crown Counsel, the requesting State will be notified within ten days.⁴²⁰ Furthermore, the notification will include the details of the persons dealing with their case.⁴²¹

[204] Specifically with respect to the request for production of documents, judicial records, banking information and records, Section 6 of the Guidelines details the information that the request should contain.⁴²²

1.2 Adequacy of the legal framework and/or other measures

[205] With respect to the provisions on bank secrecy that the Committee has analyzed based on the information available to it, these constitute a set of measures that are pertinent for promoting the purpose of the Convention. Nevertheless, the Committee deems it appropriate to make the following observations:

[206] The Committee notes that the *Mutual Assistance (Criminal Matters) Act, 1995* sets out the legal framework for receiving and requesting assistance in the country under review. The Committee observes, however, that that with respect to State Parties to the Convention, the *Mutual Assistance (Criminal Matters) Act*, would only apply to 12 of the 34 State that have ratified the Convention.⁴²³ Pursuant to Jamaica’s legal framework on the matter, only countries who have a mutual legal assistance treaty with Jamaica, or countries that had been designated as a Commonwealth State, for the purposes of the Act, seeking evidence or the disclose of information in connection with criminal proceedings or a criminal investigation regarding acts of corruption that is being carried on in that Requesting State, can apply to the ODPP for assistance.⁴²⁴

⁴¹⁴ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 12.

⁴¹⁵ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 13.

⁴¹⁶ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 13-14.

⁴¹⁷ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 15-17.

⁴¹⁸ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 17.

⁴¹⁹ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 17.

⁴²⁰ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 17.

⁴²¹ [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 17.

⁴²² [Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica](#), p. 19-20. Also *see* document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), which lays out the information that a request for information protected by bank secrecy concerning an act of corruption should contain. p. 6-7.

⁴²³ *See* Section 1.1 of Chapter III of this Report.

⁴²⁴ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 4.

[207] The Committee does observe that during the on-site visit, Jamaica explained that the *Mutual Assistance (Criminal Matters) Act, 1995* allows for certain applications to be made to the Minister of Justice for countries who may not have a treaty with Jamaica, or may not be designated as a Commonwealth State. In particular, with respect to these cases, it was noted that “...the Minister may, by order, declare that the provisions of this Act shall apply in respect of such foreign state, subject to such exceptions, adaptations or modifications, as the Minister (...) may deem expedient to specify in the order...”.⁴²⁵ The Committee further acknowledges that, with respect to non-treaty States and non-designated Commonwealth States, representatives from the country under review stated that Jamaica may offer assistance on the principle of reciprocity “where information of a non-intrusive manner is requested”.⁴²⁶ Nevertheless, it was clarified by the representatives from Jamaica that information regarding bank secrecy is considered as intrusive material, and that, consequently, Jamaica would not be able to provide formal assistance.⁴²⁷

[208] In light of the above, the Committee recognizes that Jamaica has in place a legal framework that allows for processing and responding to requests for assistance by foreign States for banking information related to an act of corruption if the Requesting State is listed as a treaty country, or if the Requesting State is a designated Commonwealth country. The Committee further observes that there are Guidelines which are publicly available on the webpage of the ODPP and include information on the Central Authority and contact information, the format and information that must be included in the request, deadlines, and confidentiality requirements, among other relevant matters.

[209] However, it is important to highlight that the existing legal framework does not apply to the totality of the State Parties to the Convention. Consequently, given the nature of these requests which include information considered by Jamaica as intrusive material, if a request for assistance is received by a non-treaty and non-designated Commonwealth country, Party to the Convention, Jamaica will not be able to assist.

[210] Considering the foregoing, the Committee considers it would be beneficial for the country under review to consider including within the scope of applicability of the *Mutual Assistance (Criminal Matters) Act, 1995* those State Parties to the Convention that are not designated a Commonwealth State, or have not entered into a Mutual Legal Assistance Treaty with Jamaica. In this respect, Jamaica could consider incorporating into the Second Schedule of the *Mutual Assistance (Criminal Matters) Act*, the Inter-American Convention against Corruption in the list of Conventions to which the Act is applicable. The Committee will formulate a recommendation in this regard. (See Recommendation 1.4.1 in Section 1.4 of Chapter III of this Report).

[211] With respect to deadlines, the Committee observes that the applicable domestic legal framework does not provide deadlines for processing and responding to requests for assistance by another State Party to the Convention. However, the Committee notes that the Guidelines set out that the ODPP will send an acknowledgement of receipt of the request for mutual legal assistance within ten days of receipt. The Committee also notes that in one of the documents submitted by Jamaica during the on-site visit, the ODPP stated that it is the practice of the Mutual Legal Assistance Unit within the ODPP to send an acknowledge receipt to the Requesting State within 24-48 hours.⁴²⁸ In this respect, in the above-mentioned document, the

⁴²⁵ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 4.

⁴²⁶ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 4.

⁴²⁷ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 4.

⁴²⁸ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 5.

ODPP also stated that the Mutual Legal Assistance Unit will provide regular updates to the Requesting State on the status of the matter until the file is completed.⁴²⁹

[212] The Committee observes that the Guidelines set out deadlines for acknowledging receipt to the Requesting State and notes the existence of practice of providing regular updates to a Requesting State on the status of matter. The Committee considers, however, that it would be beneficial if Jamaica could include in the Guidelines an approximate timeframe for when a Requesting State could expect to receive the requested banking information related to an act of corruption as referred to in the Convention. The Committee will formulate a recommendation. (See Recommendation 1.4.2 in Section 1.4 of Chapter III of this Report).

1.3 Results

[213] The country under review, in its Response to the Questionnaire,⁴³⁰ noted the following with respect to results:

[214] Regarding the number of requests for assistance received from other States Parties that implicated information protected by bank secrecy, the country under review noted that “[b]etween 2017 and March 28, 2023, Bank of Jamaica has received eleven requests for assistance from other States Parties and none of these requests of other regulators were denied. Meanwhile, the ODPP has received ten requests for assistance in this regard over the past five years. In the past five years, Jamaica has not denied a request for assistance on the basis of bank secrecy.”⁴³¹

[215] Furthermore, concerning the number of requests made to other States Parties in this regard, the country under review stated that “[b]etween 2017 and March 28, 2023, Bank of Jamaica has made seventeen requests for assistance to other States Parties and none of these requests were denied. Meanwhile, the ODPP has made four requests for assistance in this regard to other foreign counterparts under the mutual legal assistance regime over the past five years. In the past five years, no request has been denied on the basis of bank secrecy.”⁴³²

[216] Additionally, on the number of sanctions imposed on financial institutions for noncompliance with the rules governing the processing of assistance relating to bank secrecy for the purposes of Article XVI of the Convention, the country under review shared that “... [t]o date, the State has no record of financial institutions in Jamaica failing to comply with requests for assistance/information.”⁴³³

[217] Furthermore, in a document submitted during the on-site visit, the ODPP clarified the information provided in the Response to the Questionnaire regarding the number of requests for assistance received from other States Parties that implicated information protected by bank secrecy for the purposes of Article XVI of the Convention, by stating that the requests for assistance received by the ODPP were received and from the United States of America.⁴³⁴

Requests received by the ODPP

⁴²⁹ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 6.

⁴³⁰ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 9.

⁴³¹ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 10.

⁴³² [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 11.

⁴³³ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 11.

⁴³⁴ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica’s Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 10.

Year	Number of requests	Requesting State
2020	4	USA
2021	1	USA
2022	2	USA
2023	3	USA

[218] Moreover, with respect to the information provided in Response to the Questionnaire regarding the number of requests for assistance made by Jamaica to other States Parties that implicated information protected by bank secrecy for the purposes of Article XVI of the Convention, in a document submitted by the ODPP during the on-site visit, it was clarified that the requests were made to the following States.⁴³⁵

Requests made by the ODPP		
Year	Number of requests	Requested State
2019	1	USA
2020	2	USA
2023	2	1 to UK, and 1 to the USA

1.4 Recommendations and Conclusions

[219] Based on the review conducted in the above sections regarding the implementation by the country under review of Article XVI of the Convention, the Committee offers the following conclusion:

[220] **Jamaica has adopted measures regarding assistance with respect to Bank Secrecy, as described in Chapter III, Section 1 of Chapter III of this Report.**

[221] In light of the observations formulated in this Sections 1.1, 1.2 and 1.3 of Chapter III of this Report, the Committee suggests that the country under review consider the following recommendations:

- 1.4.1 Amend the Second Schedule of the *Mutual Assistance (Criminal Matters) Act, 1995* to include the Inter-American Convention against Corruption in the list of Conventions to which the Act is applicable (See paragraph 210 in Section 1.2 of Chapter III in this Report).
- 1.4.2 Adopt the relevant measures to include in the Request for Mutual Legal Assistance in Criminal Matters Guidelines for Authorities outside Jamaica an approximate timeframe for when a Requesting States could expect to receive the requested banking information related to an act of corruption as referred to in the Convention. (See paragraph 212 in Section 1.2 of Chapter III of this Report).

IV. BEST PRACTICES

[222] The country under review did not identify any best practices regarding the implementation of the provisions of the Convention selected for the Third and Sixth Rounds.⁴³⁶

⁴³⁵ Document submitted by the Office of the Director of Public Prosecutions following the on-site visit: [Jamaica's Response to Additional Questions on Mutual Legal Assistance \(Transnational Bribery, Illicit Enrichment and Bank Secrecy\)](#), p. 10.

⁴³⁶ [Response of Jamaica to the Questionnaire of the Sixth Round](#), p. 11.

**COMMITTEE OF EXPERTS OF THE FOLLOW-UP MECHANISM ON THE
IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST
CORRUPTION**

SIXTH ROUND OF REVIEW

**AGENDA FOR THE ON-SITE VISIT TO
JAMAICA**

<u>Monday, September 25, 2023</u>	
	Meetings with civil society organizations and/or, <i>inter alia</i>, private sector organizations, professional organizations, academics or researchers
10:00 hrs. – 12:00 hrs. (Washington, D.C./Antigua & Barbuda/Dominica)	<p><u>Session 1:</u> Follow up on the recommendations formulated in the Third Round</p> <ul style="list-style-type: none">▪ Denial or Prevention of Favourable Tax Treatment for Expenditures Made in Violation of Anticorruption Laws (<i>Article III, paragraph 7 of the Convention</i>)▪ Prevention of Bribery of Domestic and Foreign Government Officials (<i>Article III, paragraph 10 of the Convention</i>)▪ Transnational Bribery (<i>Article VIII of the Convention</i>)▪ Illicit Enrichment (<i>Article IX of the Convention</i>)▪ Extradition (<i>Article XIII of the Convention</i>) <p><u>Session 2:</u> Convention provision selected for review in the Sixth Round (new topic)</p> <ul style="list-style-type: none">▪ Bank Secrecy (<i>Article XVI of the Convention</i>) <p><u>Participants:</u></p> <p>National Integrity Action (Transparency International)</p> <ul style="list-style-type: none">- Dr. Trevor Munroe, Founding Director- Danielle S. Archer, Principal Director- Marlon G. Moore, Jamaica Representative <p>Private Sector Organization of Jamaica</p> <ul style="list-style-type: none">- Dr. Parris Lyew – Ayee Jr., Vice President
09:00 hrs. – 11:00 hrs. (Jamaica)	

<p>12:00 hrs. – 12:15 hrs. (Washington, D.C./Antigua & Barbuda)</p> <p>11:00 hrs. – 11:15 hrs. (Jamaica)</p>	<p>Informal meeting between the representatives of the Member States of the Subgroup of Review and the Technical Secretariat</p>
<p><u>Tuesday, September 26, 2023</u></p>	
<p>Meetings with Government Officials: Panels corresponding to the follow up to the recommendations formulated in the Third Round</p>	
<p>10:00 hrs. – 12:30 hrs. (Washington, D.C./Antigua & Barbuda)</p> <p>09:00 hrs. – 11:30 hrs. (Jamaica)</p>	<p>Panel 1: Denial or Prevention of Favourable Tax Treatment for Expenditures Made in Violation of Anticorruption Laws (<i>Article III, paragraph 7 of the Convention</i>)</p> <ul style="list-style-type: none"> ▪ Policy manual on fraud and corruption ▪ Technology facilitating and expediting requests for information ▪ Databases and systems: “goAML15” and “RAiS” ▪ MOUs, agreements and other arrangements ▪ Training programs ▪ General practice in TAJ to report anomalies or irregularities ▪ Implemented indicators and procedures to treat applications ▪ Results

	<p><u>Participants:</u></p> <p>Tax Administration Jamaica (Ministry of Finance and Public Service)</p> <ul style="list-style-type: none">- Janet Scotland- Chief Tax Counsel Criminal Litigation.- Suesette Harriott-Rogers -Senior Legal Officer, Criminal Litigation.- Jean James - Chief Policy and Transformation Officer.- Natasha Sampson - Chief Information and Communication Technology Officer.- Vaughn Thomas- Director, Specialized Operations.- Sharon Chambers Hinds, Chief Internal Auditor- Michael Williams, General Manager Intelligence, Investigation and Enforcement Unit. <p>Financial Investigations Division (Ministry of Finance and Public Service)</p> <ul style="list-style-type: none">- Astrid Frith, Technical Specialist for the Chief Technical Director <p>Corruption Prevention, Stakeholder Engagement and Anti-Corruption Strategy Division (Integrity Commission)</p> <ul style="list-style-type: none">- Ryan Evans - Director of Corruption Prevention, Stakeholder Engagement and Anti-Corruption Strategy <p>Attorney-General’s Chambers</p> <ul style="list-style-type: none">- Michelle Walker, Deputy Solicitor-General- Sherise Gayle, Senior Assistant Attorney-General- Shelly-Ann Thompson, Assistant Attorney-General
12:30 hrs. – 12:45 hrs. (Washington, D.C./Antigua & Barbuda)	<p>Informal meeting between the representatives of the Member States of the Subgroup of Review and the Technical Secretariat</p>
11:30 hrs. – 11:45 hrs. (Jamaica)	
<p><u>Wednesday, September 27, 2023</u></p>	
<p>Meetings with Government Officials: Panels corresponding to the follow up to the recommendations formulated in the Third Round</p>	

<p>10:00 hrs. –12:30 hrs. (Washington, D.C./Antigua & Barbuda)</p> <p>09:00 hrs. – 11:30 hrs. (Jamaica)</p>	<p>Panel 2:</p> <p>Prevention of Bribery of Domestic and Foreign Government Officials (<i>Article III, paragraph 10 of the Convention</i>)</p> <ul style="list-style-type: none">▪ Maintenance of accounting records and custody period▪ Prevention of loss, destruction, mutilation and falsification of accounting records, and corresponding sanctions▪ Internal accounting controls of publicly held companies and legally qualified auditors▪ Standards of professional conduct▪ Awareness campaigns▪ Private sector & best practices▪ Measures to facilitate the detection of sums paid for corruption concealed in records▪ Procedures and indicators▪ Results
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	<p><u>Participants:</u></p> <p>Companies Office of Jamaica (Ministry of Industry, Investment and Commerce)</p> <ul style="list-style-type: none">- Shellie Leon, Chief Executive Officer <p>Jamaica International Financial Services (Ministry of Industry, Investment and Commerce)</p> <ul style="list-style-type: none">- Rickie Davis, Chief Executive Officer <p>Department of Cooperatives and Friendly Societies (Ministry of Industry, Investment and Commerce)</p> <ul style="list-style-type: none">- Errol Gallimore, Registrar <p>Jamaica Special Economic Zone Authority (Ministry of Industry, Investment and Commerce)</p> <ul style="list-style-type: none">- Kelli-Dawn Hamilton, Chief Executive Officer <p>Public Accountancy Board (Ministry of Finance and Public Service)</p> <ul style="list-style-type: none">- Compton Rodney, Registrar- Lisa Cousins, Registrar <p>Institute of Chartered Accountants of Jamaica</p> <ul style="list-style-type: none">- Rosemarie Heaven, Executive Director <p>Prevention, Stakeholder Engagement and Anti-Corruption Strategy Division (Integrity Commission)</p> <ul style="list-style-type: none">- Ryan Evans - Director of Corruption Prevention, Stakeholder Engagement and Anti-Corruption Strategy- Maurice Barrett, Manager, Anti-Corruption Policy & Strategic Engagement <p>Attorney-General's Chambers</p> <ul style="list-style-type: none">- Michelle Walker, Deputy Solicitor-General- Sherise Gayle, Senior Assistant Attorney-General- Shelly-Ann Thompson, Assistant Attorney-General <p>Financial Investigations Division (Ministry of Finance and Public Service)</p> <ul style="list-style-type: none">- Astrid Frith, Technical Specialist for the Chief Technical Director
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<p>12:30 hrs. – 12:45 hrs. (Washington, D.C./Antigua & Barbuda)</p> <p>11:30 hrs. – 11:45 hrs. (Jamaica)</p>	<p>Informal meeting between the representatives of the Member States of the Subgroup of Review and the Technical Secretariat</p>
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<u>Thursday, September 28, 2023</u>	
	Meetings with Government Officials: Panels corresponding to the follow up to the recommendations formulated in the Third Round
10:00 hrs. – 12:30 hrs. (Washington, D.C./Antigua & Barbuda)	Panel 3: Transnational Bribery (<i>Article VIII of the Convention</i>) <ul style="list-style-type: none">▪ Reciprocal police-to-police cooperation▪ Formal mutual legal assistance mechanisms▪ Requests for mutual assistance and cooperation▪ Results
09:00 hrs. – 11:30 hrs. (Jamaica)	Illicit Enrichment (<i>Article IX of the Convention</i>) <ul style="list-style-type: none">▪ Strategic undertaking by the Integrity Commission▪ Possible amendments to the <i>Corruption Prevent Act</i>▪ Procedures and indicators▪ Results Extradition (<i>Article VIII of the Convention</i>) <ul style="list-style-type: none">▪ Established practice of notifying requesting States Parties of the outcome of prosecutions adjudicated domestically▪ One-day training workshops facilitated by the Integrity Commission▪ Procedures and indicators and follow-up to recommendations▪ Results
	<u>Participants:</u> <u>Transnational Bribery (<i>Article VIII of the Convention</i>)</u> Major Organised and Anti-Corruption Agency (Ministry of National Security) <ul style="list-style-type: none">- Marlon James, Deputy Director of Investigations- Rohan Reid, Deputy Director of Investigations <u>Illicit Enrichment (<i>Article IX of the Convention</i>)</u> Integrity Commission <ul style="list-style-type: none">- Keisha Prince- Kameka, Director Corruption Prosecution

	<ul style="list-style-type: none"> - Craig Beresford, Director Information and Complaints - Stephanie Fiddler, Manager of Declaration and Financial Investigations - Adrian Wellington, Manager, Contracts, Procurement and Corruption Investigations <p>Attorney-General’s Chambers</p> <ul style="list-style-type: none"> - Michelle Walker, Deputy Solicitor-General - Sherise Gayle, Senior Assistant Attorney-General - Shelly-Ann Thompson, Assistant Attorney-General <p><u>Extradition (Article VIII of the Convention)</u></p> <p>Ministry of Justice</p> <ul style="list-style-type: none"> - Paul Bailey, Acting Director of Legal Services Unit - Krystal Lawrence, Technical Coordinator
<p>12:30 hrs. – 12:45 hrs. (Washington, D.C./Antigua & Barbuda)</p> <p>11:30 hrs. – 11:45 hrs. (Jamaica)</p>	<p>Informal meeting of the representatives of the Member States of the Subgroup of Review and the Technical Secretariat</p>
<p><u>Friday, September 29, 2023</u></p>	
	<p>Meetings with Government Officials: Panel corresponding to the provisions of the Convention selected for the Sixth Round of Review (New Topic)</p>
<p>10:00 hrs. – 12:30 hrs. (Washington, D.C./Antigua & Barbuda)</p> <p>09:00 hrs. – 11:30 hrs. (Jamaica)</p>	<p>Panel 4: Bank Secrecy (<i>Article XVI of the Convention</i>)</p> <ul style="list-style-type: none"> ▪ Procedure for requesting assistance or information by a requesting State Party ▪ Obligation not to use information protected by bank secrecy for other purposes ▪ Sanctions for public authorities and financial entities ▪ Publication of information on website of the relevant authority or authorities in this area ▪ Results

	<p><u>Participants:</u></p> <p>Attorney General’s Chambers</p> <ul style="list-style-type: none">- Michelle Walker, Deputy Solicitor-General- Sherise Gayle, Senior Assistant Attorney-General- Shelly-Ann Thompson, Assistant Attorney-General <p>Bank of Jamaica</p> <ul style="list-style-type: none">- Jide Lewis, Deputy Governor, Financial Institutions Supervisory Division- Decoda Martin, Chief Prudential Officer- Lisa Wilkinson, Legal Officer- Melissa Weston, Legal Officer <p>Office of the Director of Public Prosecutions</p> <ul style="list-style-type: none">- Ashtelle Steele, Deputy Director of Public Prosecutions- Jeremy Taylor K.C., Senior Deputy Director of Public Prosecutions
12:30 hrs. – 12:45 hrs. (Washington, D.C./Antigua & Barbuda)	<p>Final meeting between the representatives of the country under review, the Member States of the Subgroup of Review and the Technical Secretariat</p>
11:30 hrs. – 11:45 hrs. (Jamaica)	
12:45 hrs. – 13:00 hrs. (Washington, D.C./Antigua & Barbuda)	<p>Final informal meeting of the representatives of the Member States of the Subgroup of Review and the Technical Secretariat</p>
11:45 hrs. – 12:00 hrs. (Jamaica)	

**CONTACT AUTHORITY FROM THE COUNTRY UNDER REVIEW FOR COORDINATION
OF THE ON-SITE VISIT, AND REPRESENTATIVES OF THE MEMBER STATES OF THE
PRELIMINARY REVIEW SUBGROUP AND THE TECHNICAL SECRETARIAT OF THE
MESICIC**

COUNTRY UNDER REVIEW

JAMAICA

Michelle Walker

Deputy Solicitor-General
Attorney-General's Chambers

Shelly-Ann Thompson

Assistant Attorney-General (Acting)
Attorney-General's Chambers

Sherise Gayle

Senior Assistant Attorney-General
Attorney-General's Chambers

MEMBER STATES OF THE PRELIMINARY REVIEW SUBGROUP:

ANTIGUA AND BARBUDA

Vanessa Moe

Crown Solicitor
Ministry of Legal Affairs

TECHNICAL SECRETARIAT OF THE MESECIC

Alexsa McKenzie

Consultant
Department of Legal Cooperation
OAS Secretariat for Legal Affairs

Camila Tort

Consultant
Department of Legal Cooperation
OAS Secretariat for Legal Affairs

Rodrigo Silva

Senior Legal Officer
Department of Legal Cooperation
OAS Secretariat for Legal Affairs

Pedro Lupera

Consultant
Department of Legal Cooperation
OAS Secretariat for Legal Affairs