



Ministry of Industry, Investment & Commerce



# The Companies Amendment Act 2023

**Understanding the New Forms: A Practical Approach**

Presenter: Mrs. Inger Hainsley-Bennett, Manager, AML-CFT Unit



# Topics:

- Fees & Form Packages
- Examination/Completion Rules
- BOR-A,B,C and Forms 27A & B
- Identifying the Beneficial Owner on the Forms
- Document Acceptance Criteria



# The Form Packages



# Forms and Fees Incorporation

The following Forms are required to incorporate a company.

Companies with  
share capital  
**\$27,500**

**Form 1A**

Business  
Registration  
Form

Beneficial  
Ownership Return  
Form A

Companies limited by  
guarantee without share capital  
**\$27,500**

**Form 1B**

Business  
Registration  
Form

Beneficial  
Ownership Return  
Form B

Overseas companies (with  
share capital)  
**\$28,000**

**Form 31A**

Copy of  
Incorporating  
Documents

Beneficial  
Ownership Return  
Form A

Overseas companies  
(non-profit)  
**\$28,000**

**Form 31B**

Copy of  
Incorporating  
Documents

Beneficial  
Ownership Return  
Form B



# Forms and Fees

## Annual Return

The following Forms are required annually from companies.



# Forms and Fees

## Change Forms

The following Forms are required to be filed when there is a change in membership or beneficial ownership information.



A low-angle, upward-looking photograph of a modern skyscraper with a glass and metal facade. The building's lines converge towards the top of the frame, creating a sense of height and scale. The sky is a pale, clear blue.

# Beneficial Ownership Forms Examination Rules

1. BOR: Form A ( For Companies w/Shares )
2. BOR Form B ( For Companies wo/Shares)
3. Forms 27A& B
4. BOR: Form C

# New Forms

New Companies

Annual Returns

Return of Allotment

Change Forms

- New Incorporation**  
(Requires Stamp Duty)
- Amended Articles**
- Adopted Articles**
- Re-registration**  
(Changing from one type of a company to another)



THE COMPANIES ACT  
**ARTICLES OF INCORPORATION: COMPANY LIMITED BY SHARES**  
(Pursuant to sections 8 & 25 of the Companies Act)

**FORM 1A**  
READ INSTRUCTIONS BEFORE COMPLETING

COMPLETE THIS FORM IN BLOCK CAPITALS ONLY WITHIN THE PRESCRIBED FIELDS. PUT "N/A" IN FIELDS THAT DO NOT APPLY.

1A. NAME OF COMPANY

\_\_\_\_\_  
\_\_\_\_\_

The name here must be completely consistent with the **name reserved** in pursuance of this incorporation or where applicable, the certificate of incorporation or most recent certificate of change of name.

1B. JUSTIFICATION FOR PROPOSED NAME (if applicable)

\_\_\_\_\_  
\_\_\_\_\_

The use of words such as "**Caribbean**", "**Global**" and "**International**" must be explained. See **BRF1 form** for full list of words that need justification.

1C. TYPE OF COMPANY

Private  Public

1D. VALUE OF ALLOTTED SHARES (For public companies only)

\$ \_\_\_\_\_

The value of allotted shares for Public Companies must not be less than **\$500,000.00**.

1E. CORE BUSINESS OF THE COMPANY





# BENEFICIAL OWNERSHIP RETURN – FORM A



READ INSTRUCTIONS BEFORE COMPLETING

THE COMPANIES ACT OF JAMAICA  
PARTICULARS OF BENEFICIAL OWNER  
(Pursuant to Section 377 A(1) of the Companies Act 2004)

## BENEFICIAL OWNER OF A COMPANY

COMPLETE THIS FORM IN BLOCK CAPITALS ONLY WITHIN THE PRESCRIBED FIELDS. PUT "N/A" IN FIELDS THAT DO NOT APPLY.

### PLEASE INDICATE THE REASON FOR SUBMITTING THIS FORM:

- Attachment to the Form 1A, 1C, 1D    
  Attachment to the Form 19A    
  Annual Submission (Overseas Companies)
- Attachment to the Form 31A    
  Attachment to the Form 9

1A. NAME OF COMPANY	New Marketing Limited		
1B. COMPANY REGISTRATION NUMBER			
1C. COMPANY TAXPAYER REGISTRATION NUMBER			
1D. COUNTRY OF INCORPORATION (overseas company)	Section for Overseas Companies		
1E. PRINCIPAL PLACE / ADDRESS OF BUSINESS (overseas company)			
1F. COMPANY TELEPHONE NUMBER	876-5555555	1G. COMPANY EMAIL ADDRESS	marketing@gmail.com
1H. TYPE OF COMPANY	<input checked="" type="checkbox"/> Private <input type="checkbox"/> Public		

### Annual Returns & Overseas Companies

#### 2A. PERIOD FOR WHICH RETURN IS MADE UP (Where Return is being filed annually)

(i). START	Day	Month	Year	(ii). END	Day	Month	Year

ITEM 2A: This section should be completed to reflect the reporting period of the Beneficial Ownership Return. The start date should be the date immediately following the date the company was incorporated and the end date should be the date the company was incorporated. For example, if the company was incorporated August 10, 2018 and your Beneficial Ownership Return is being filed for the period 2020-2021, the date at item 2a (i) should read August 11, 2020 and (ii) August 10, 2021.

### New Companies & Return of Allotments

#### 2B. DATE OF RETURN (Where return is being filed at incorporation and with a Form 9)

Day	Month	Year
5	11	2024

ITEM 2B: The date of Return refers to the change or a chair's effective date.

# BOR-Form A

## New Companies & Return of Allotment

Date of Return:

New Companies:

- Date on the BRF1

Return of Allotment:

- Date at end of RA Period
- Overseas Companies
- Dates at either 2a or 2b would be acceptable



# BENEFICIAL OWNERSHIP RETURN – FORM A



READ INSTRUCTIONS BEFORE COMPLETING

THE COMPANIES ACT OF JAMAICA  
PARTICULARS OF BENEFICIAL OWNER  
*(Pursuant to Section 377 A(1) of the Companies Act 2004)*

## BENEFICIAL OWNER OF A COMPANY

COMPLETE THIS FORM IN BLOCK CAPITALS ONLY WITHIN THE PRESCRIBED FIELDS. PUT "N/A" IN FIELDS THAT DO NOT APPLY.

### PLEASE INDICATE THE REASON FOR SUBMITTING THIS FORM:

- Attachment to the Form 1A, 1C, 1D     
  Attachment to the Form 19A     
  Annual Submission (Overseas Companies)
- Attachment to the Form 31A     
  Attachment to the Form 9

1A. NAME OF COMPANY	Marketing Limited		
1B. COMPANY REGISTRATION NUMBER	96587		
1C. COMPANY TAXPAYER REGISTRATION NUMBER	001000001		
1D. COUNTRY OF INCORPORATION <i>(overseas company)</i>			
1E. PRINCIPAL PLACE / ADDRESS OF BUSINESS <i>(overseas company)</i>			
1F. COMPANY TELEPHONE NUMBER	876-5555555	1G. COMPANY EMAIL ADDRESS	marketing@gmail.com
1H. TYPE OF COMPANY	<input checked="" type="checkbox"/> Private <input type="checkbox"/> Public		

Section for Overseas Companies

### 2A. PERIOD FOR WHICH RETURN IS MADE UP *(Where Return is being filed annually)*

(i). START	Day	Month	Year	(ii). END	Day	Month	Year
	01	01	2022		31	12	2023

**ITEM 2A:** This section should be completed to reflect the reporting period of the Beneficial Ownership Return. The start date should be the date immediately following the date the company was incorporated and the end date should be the date the company was incorporated. For example, if the company was incorporated August 10, 2018 and your Beneficial Ownership Return is being filed for the period 2020-2021, the date at Item 2a. (i) should read August 11, 2020 and (ii) August 10, 2021.

# BOR-Form A

## Annually

Made Up dates:  
Annual Submissions

1. AR Period
2. FS Annual Period/  
Anniversary -Overseas



# Identifying the Beneficial Owner:

## Shareholder/Member/Subscriber is an Individual

### 3A. BENEFICIAL OWNERS OF THE COMPANY



NAME OF BENEFICIAL OWNER 1

John Brown

ADDRESS

2 Long Road, Kingston 5, St. Andrew

NATIONALITY

Jamaican

OCCUPATION

Business Man

#### RELATIONSHIP TO COMPANY

Ultimate Ownership

Direct Ownership  Indirect Ownership

Owns 25% - 50% interest/voting rights in the company

Owns 51% - 75% interest/voting rights in the company

Owns 76% - 100% interest/voting rights in the company

Ultimate Control of the Company

Direct Control  Indirect Control

Has the ability to determine the policy of the company

Has the ability to appoint and remove Directors of the company  Director or Board of Director

Control of the Management of the Company

Chief Executive Officer  General Manager  Chief Financial Officer  Chief Operations Officer

Other \_\_\_\_\_

Date person commenced as beneficial owner (dd/mm/yyyy):

Jan 5, 2021

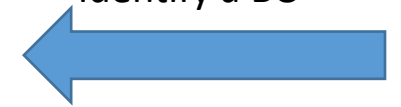
Tax Registration Number:

123456789

Date of Birth (dd/mm/yyyy):

12/05/1980

- Cascade Test 3
- Core elements to Identify a BO



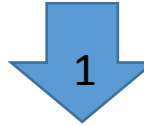
New Particulars:  
TRN ,DOB  
Date of Commencement

**COMMENCEMENT DATE:**  
**New Companies:** Date of Subscription  
**Annually:**  
Date of incorporation  
Date allocated or Date Transferred



# Identifying the Beneficial Owner:

## Corporate Shareholder/Member



NAME OF CORPORATE SHAREHOLDER		Brown River Limited	
<b>BENEFICIAL OWNER OF CORPORATE SHAREHOLDER</b> <i>If there are several beneficial owners of this company, please use continuation page.</i>			
NAME			
George Brown			
ADDRESS			
Green River District, Mandeville P.O, Manchester			
NATIONALITY		OCCUPATION	
Jamaican		Business Man	
<b>RELATIONSHIP TO COMPANY</b> <u>Ultimate Ownership</u> <input checked="" type="checkbox"/> <u>Indirect Ownership</u> <input type="checkbox"/> Owns 25% - 50% interest/voting rights in the company <input type="checkbox"/> Owns 51% - 75% interest/voting rights in the company <input checked="" type="checkbox"/> Owns 76% - 100% interest/voting rights in the company		<b>Date person commenced as beneficial owner</b> (dd/mm/yyyy): 12.12/2018 <b>Tax Registration Number:</b> 325698741 <b>Date of Birth</b> (dd/mm/yyyy): 12/5/2001	
<u>Ultimate Control of the Company</u> <input type="checkbox"/> <u>Indirect Control</u> <input type="checkbox"/> Has the ability to determine the policy of the company <input type="checkbox"/> Has the ability to appoint and remove Directors of the company <input type="checkbox"/> Director or Board of Director			
<u>Control of the Management of the Company</u> <input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> General Manager <input type="checkbox"/> Chief Financial Officer <input type="checkbox"/> Chief Operations Officer <input type="checkbox"/> Other _____			



1. All corporate shareholders must completed S377V (2).

2. Cascade Test :  
The Core elements to Identify a BO

3. New Particulars:  
TRN , DOB,  
Date of Commencement

4. For Complex Structures a schedule detailing all Companies and BO's in the Companies is to be attached



# Identifying the Beneficial Owner

**In Specific Situations**



# Deceased Shareholders – No Will

- 1. The Legal owner:** The estate is to be stated as the shareholder
- 2. The Beneficial owner:**
  - The Rules of intestacy shall apply, and all living relatives of the deceased legal owner shall be listed as beneficial owners according to the order of priority 1 in The Intestates' Estates and Property Charges Act.
  - Spouse, Children ,Parents, Siblings, Cousins etc.
- 3. Where there are no living relatives:**
  - Pursuant to the Intestates' Estates and Property Charges Act, the Accountant General shall be named as the beneficial owner pursuant to the Crown Property (Vesting) Act.
- 4. *Change in shareholding/beneficial owner through death:***
  - A Form 27A and C will have to be filed where a shareholder dies, and his executor/ administrator is now the shareholder/legal owner and the beneficiaries of his estate are the beneficial owners.

# Deceased Shareholders – With A Will

### 1. **The Legal owner:**

- The executor or administrator is to be stated as the shareholder
- Where there is no executor or administrator, the “Estate” of the deceased member will be stated as the legal owner.

### 2. **The Beneficial owner:**

- The beneficiaries of the estate should be stated as the beneficial owners
- Where the beneficiaries of the shares have been identified through the probate of a will or a grant of administration, those specific beneficiaries shall be identified as beneficial owners.
- Where there are no living relatives pursuant to the Intestates’ Estates and Property Charges Act, the Accountant General shall be named as the beneficial owner pursuant to the Crown Property (Vesting) Act.

### 3. **Commencement date :**

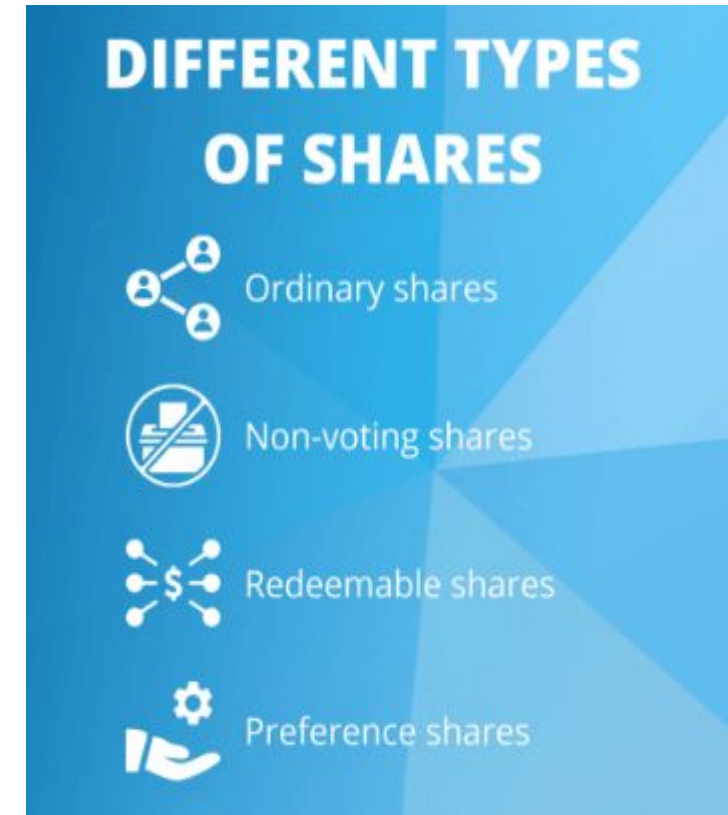
- The date the executor or administrator was appointed as legal owner.

### 4. ***Change in shareholding/beneficial owner through death:***

- A Form 27A and C will have to be filed where a shareholder dies, and his executor/an administrator is now the shareholder, and the beneficiaries of his estate are the beneficial owners.

# With Different Classes/Types of Shares

1. **Where the shareholder has 25% or more in a class of shares (other than ordinary):**
  - These persons should still be listed as beneficial owners of the company.
2. The Act does not determine a beneficial owner through ultimate ownership based on the class of shares that the shares are issued from.
3. Where the shares issued amount to 25% or more of the total issued shares, then the person must be stated as a beneficial owner.





# For Gov't Companies & Gov't Officials

***Where the beneficial owner is a government authority:*** The position that controls the government authority shall be named as beneficial owner. The following details should be stated:

- Name of the individual occupying the position and the position itself. For example, Accountant General – John Brown.
- Address of the government authority
- Work ID number
- Copy of work ID
- Date of commencement would be the date the person took up the position
- Date of Birth being the date the government authority came into existence. This is usually in the Act that created the government entity.

# Other Scenarios-Minors, Overseas Persons, Officers, Trusts

### Minors

- A beneficial owner who is a minor can ONLY be so through ownership.
- Another beneficial owner for the company must be stated.(An Adult)
- All Particulars must be completed.

### Overseas Persons

- The type of identification number stated must match the type of identification document submitted.
- For example, if the overseas person states their passport number in the TRN slot, then the identification document submitted must be a copy of their passport.

### Directors/Managers

- The date of commencement shall be the date the person was appointed as director.
- The date of commencement shall be the date the person was appointed as manager.
- All Particulars must be completed.

### Prominent Persons

- All sections under item 3A must be completed with the prominent person's information.
- No exceptions apply here, information must be provided.

### Trusts

- All persons involved in the trust should be listed as beneficial owner. This will include:
  - Settlor
  - Trustee
  - Beneficiaries
- A schedule should be completed to indicate the beneficial ownership information for a trust.

## Other Scenarios- Complex Corporate Structures

### Chain of Ownership

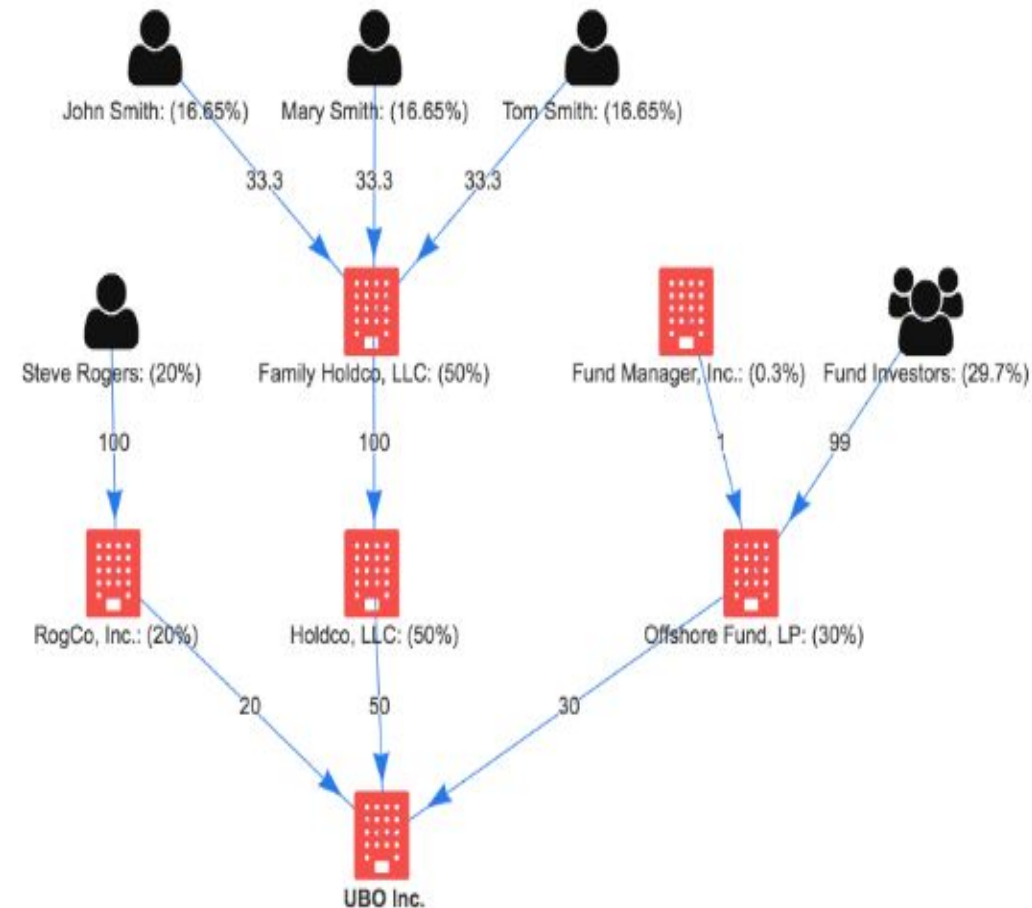
- “chain of ownership” in relation to a company, means the ownership of the company by a series of successive owners;

### All Corporate Shareholders

- **All legal persons appearing in the ownership chain of a corporate member must be stated.**

### All Companies in the Chain

- A schedule must be completed and attached to the BOR to show show all the Beneficial owners of all the companies in the chain
- All Particulars of all the BO's must be completed.





# BOR Form A ITEM 4





# LIST OF BENEFICIAL OWNERS & SHAREHOLDERS – FORM A



READ INSTRUCTIONS BEFORE COMPLETING

**ITEM 4:** Item 4 requires that the name of the current members of the company who are natural individuals must be stated. The name must include the first and surname. The address for each beneficial owner listed must be stated in full, as well as nationality and occupation. The item requires that the date the member commenced being a member of the company must be given in the format as day/month/year. All members who are natural persons must be listed in this section.

Item 4 is not applicable for new incorporations

## 4. LIST OF BENEFICIAL OWNERS AND SHAREHOLDERS *(Beneficial owners by ownership only)*

This list shall include all beneficial owners who have an interest in shares during the period for which the Return is made up and must reflect all changes in beneficial owners.

**NOTE:** Where shares are transferred, forfeited etc the date of the transaction must be indicated under the relevant column next to the name of the beneficial owners acquiring/disposing of the shares and the type of transaction (see key at right).

Where shares are issued during the period, the details shall also be provided on a Return of Allotment (Form 9). This includes newly issued shares and shares re-allotted upon forfeiture.

### KEY TO TYPES OF TRANSACTION

- N - NEW ISSUE
- TM - TRANSMISSION
- R - REDEMPTION
- S - SURRENDERED  
(as a gift to the company)
- T - TRANSFER
- F - FORFEITURE
- P - PURCHASE

NAME OF SHAREHOLDER #1 *(For individuals or Companies)* John Brown

NAME OF BENEFICIAL OWNER FOR SHAREHOLDER 1 <i>(For individuals: FIRST LAST)</i>	CLASS OF SHARES	NUMBER OF SHARES HELD AT BEGINNING OF PERIOD	CHANGES IN SHAREHOLDING DURING THE PERIOD		DATE OF TRANSACTION <i>(dd/mm/yyyy)</i>	TYPE OF TRANSACTION <i>(see key above)</i>	NUMBER OF SHARES HELD AT THE END OF THE PERIOD	Date person commenced as beneficial owner <i>(dd/mm/yyyy)</i>
			# of shares acquired <sup>2</sup>	# of shares disposed of <sup>2</sup>				
John Brown	0	1000	500		12/12/2023	N	1500	22/4/2021
ADDRESS		NATIONALITY		OCCUPATION				
1 Long Road, Kingston 6, St. Andrew		Jamaican		Business man				
								Tax Registration Number: 123456789
								Date of Birth <i>(dd/mm/yyyy)</i> 5/8/2000

NAME OF SHAREHOLDER #2 *(For individuals or Companies)* Brown River Limited

NAME OF BENEFICIAL OWNER FOR SHAREHOLDER 2 <i>(For individuals: FIRST LAST)</i>	CLASS OF SHARES	NUMBER OF SHARES HELD AT BEGINNING OF PERIOD	CHANGES IN SHAREHOLDING DURING THE PERIOD		DATE OF TRANSACTION <i>(dd/mm/yyyy)</i>	TYPE OF TRANSACTION <i>(see key above)</i>	NUMBER OF SHARES HELD AT THE END OF THE PERIOD	Date person commenced as beneficial owner <i>(dd/mm/yyyy)</i>
			# of shares acquired <sup>2</sup>	# of shares disposed of <sup>2</sup>				
George Brown	0	1000	1000		12/12/2023	N	2000	11/11/1999
ADDRESS		NATIONALITY		OCCUPATION				
22 Real Road, Mandeville Manchester		Jamaican		Business Man				
								Tax Registration Number: 222222333
								Date of Birth <i>(dd/mm/yyyy)</i> 5/11/1980

Continuation page(s) attached

FOR OFFICIAL USE ONLY COMPANY #: \_\_\_\_\_

**Leave Blank for:**

1. New Companies
2. Return of Allotment
3. Annually unless there are Share changes

**ONLY COMPLETE**

1. Annually where there are changes in Shares.
2. Only Shareholders with 25% or more shares



# BENEFICIAL OWNERSHIP RETURN – FORM A



READ INSTRUCTIONS BEFORE COMPLETING

## 5. BENEFICIAL OWNERS WHO CEASED TO BE SO DURING THE REPORTING PERIOD

NAME OF BENEFICIAL OWNER (First then Last)	CESSATION DATE (dd/mm/yyyy)	REASON FOR CESSATION

**ITEM 5:** All beneficial owners who have ceased to be a beneficial owner of the company during the reporting period must be stated. The name should be given in full, as well as the cessation date in the format day/ month/ year, and the reason for cessation.

## 6. MEMBERS WHO CEASED TO BE SO DURING THE REPORTING PERIOD

NAME OF BENEFICIAL OWNER (First then Last)	CESSATION DATE (dd/mm/yyyy)	REASON FOR CESSATION

**ITEM 6:** All members who have ceased to be a member of the company during the reporting period must be stated. The name should be given in full, as well as the cessation date in the format of day/ month/ year, and the reason for cessation.

## 7. DECLARATION OF ACCURACY OF PRESENTED INFORMATION

To the best of my knowledge, information and belief, I hereby certify the contents of this form to be accurate.

NAME OF DECLARANT				
CAPACITY	<input type="checkbox"/> Director	<input type="checkbox"/> Secretary	<input type="checkbox"/> Authorised Official	<input type="checkbox"/> Member
SIGNATURE		DATE (dd/mm/yyyy)		

**ITEM 7:** This Item must be signed declaring the accuracy of the information presented. The capacity of the signee/signatory must be indicated as well as the date which the declaration was made.

**New Companies will leave Blank**

**Completed Annually & For New Allotments**

**Signature Section**



# BOR Form B

Guarantee Companies without a share capital





# BENEFICIAL OWNERSHIP RETURN – FORM B



READ INSTRUCTIONS BEFORE COMPLETING

INFORMATION RETURN

THE COMPANIES ACT OF JAMAICA  
PARTICULARS OF BENEFICIAL OWNER

*(Pursuant to Section 377A(1) of the Companies Act 2004)*

## BENEFICIAL OWNER OF A COMPANY

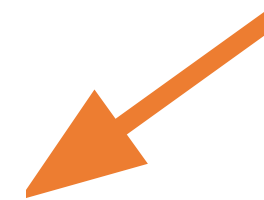
PLEASE INDICATE THE REASON FOR SUBMITTING THIS FORM:

- Attachment to the Form 18     
  Attachment to the Form 19B     
  Annual Submission (Overseas Companies without a Share Capital)
- Attachment to the Form 31B

1A. NAME OF COMPANY	<input type="text"/>		
1B. COMPANY REGISTRATION NUMBER	<input type="text"/>		<small>ITEM 1B: Item 1B must be completed to indicate the company registration number at the Companies Office of Jamaica. If no registration number has yet been assigned, "Not Applicable" (N/A) should be placed on the line.</small>
1C. COMPANY TAXPAYER REGISTRATION NUMBER	<input type="text"/>		<small>ITEM 1C: Item 1C should be completed with the company's TRN. This is the message number assigned to the company by the Tax Administration Jamaica. If no TRN has yet been assigned, "Not Applicable" (N/A) should be placed on the line.</small>
1D. PLACE OF INCORPORATION <i>(overseas company)</i>	<input type="text"/>		<small>ITEM 1D: Item 1D should only be completed by an overseas company. The company should indicate the country that it was incorporated in. This cannot be a local address.</small>
1E. PRINCIPAL PLACE OF BUSINESS <i>(overseas company)</i>	<input type="text"/>		<small>ITEM 1E: Item 1E should only be completed by an overseas company. The company should state the address of its principal place of business. This cannot be a local address.</small>
1F. COMPANY TELEPHONE NUMBER	<input type="text"/>	1G. COMPANY EMAIL ADDRESS	<input type="text"/>
1H. TYPE OF COMPANY			<small>ITEM 1H: Item 1H must be completed to indicate the type of company.</small>
<input type="checkbox"/> Private <input type="checkbox"/> Public			

# BOR-Form B

Section for Overseas Companies



Made Up dates:  
Annual Submissions

**Use AR Period**

**Use FS Annual Period**



New Companies:

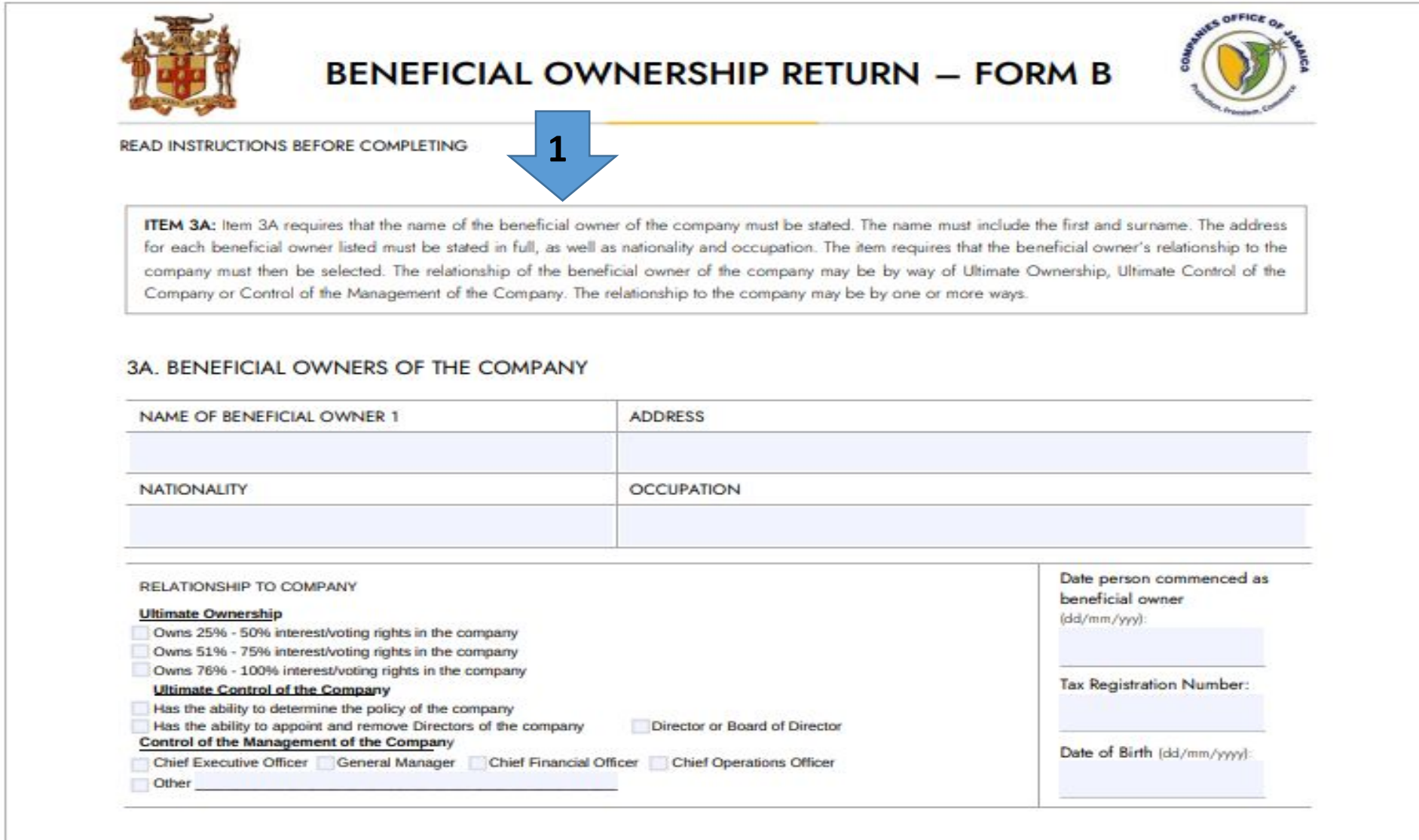
- **Date on the BRF1**





# Identifying the Beneficial Owner:

## Member/Subscriber is an Individual



The image shows the cover page of the 'Beneficial Ownership Return - Form B' from the Companies Office of Jamaica. It features the national coat of arms on the left and the company's logo on the right. A large blue arrow with the number '1' points to the 'ITEM 3A' section, which contains instructions for reporting beneficial owners. Below this, there is a table for '3A. BENEFICIAL OWNERS OF THE COMPANY' with columns for name, address, nationality, and occupation. Further down, there are sections for 'RELATIONSHIP TO COMPANY' (Ultimate Ownership and Ultimate Control of the Company) and 'Control of the Management of the Company'. On the right side of the form, there are fields for 'Date person commenced as beneficial owner', 'Tax Registration Number', and 'Date of Birth'.

**BENEFICIAL OWNERSHIP RETURN – FORM B**

READ INSTRUCTIONS BEFORE COMPLETING

**1**

**ITEM 3A:** Item 3A requires that the name of the beneficial owner of the company must be stated. The name must include the first and surname. The address for each beneficial owner listed must be stated in full, as well as nationality and occupation. The item requires that the beneficial owner's relationship to the company must then be selected. The relationship of the beneficial owner of the company may be by way of Ultimate Ownership, Ultimate Control of the Company or Control of the Management of the Company. The relationship to the company may be by one or more ways.

**3A. BENEFICIAL OWNERS OF THE COMPANY**

NAME OF BENEFICIAL OWNER 1	ADDRESS

NATIONALITY	OCCUPATION

**RELATIONSHIP TO COMPANY**

**Ultimate Ownership**

Owns 25% - 50% interest/voting rights in the company  
 Owns 51% - 75% interest/voting rights in the company  
 Owns 76% - 100% interest/voting rights in the company

**Ultimate Control of the Company**

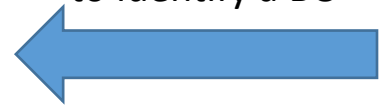
Has the ability to determine the policy of the company  
 Has the ability to appoint and remove Directors of the company  Director or Board of Director

**Control of the Management of the Company**

Chief Executive Officer  General Manager  Chief Financial Officer  Chief Operations Officer  
 Other \_\_\_\_\_

Date person commenced as beneficial owner (dd/mm/yyyy):  
\_\_\_\_\_  
Tax Registration Number:  
\_\_\_\_\_  
Date of Birth (dd/mm/yyyy):  
\_\_\_\_\_

- Cascade Test
- 2 Core elements to Identify a BO



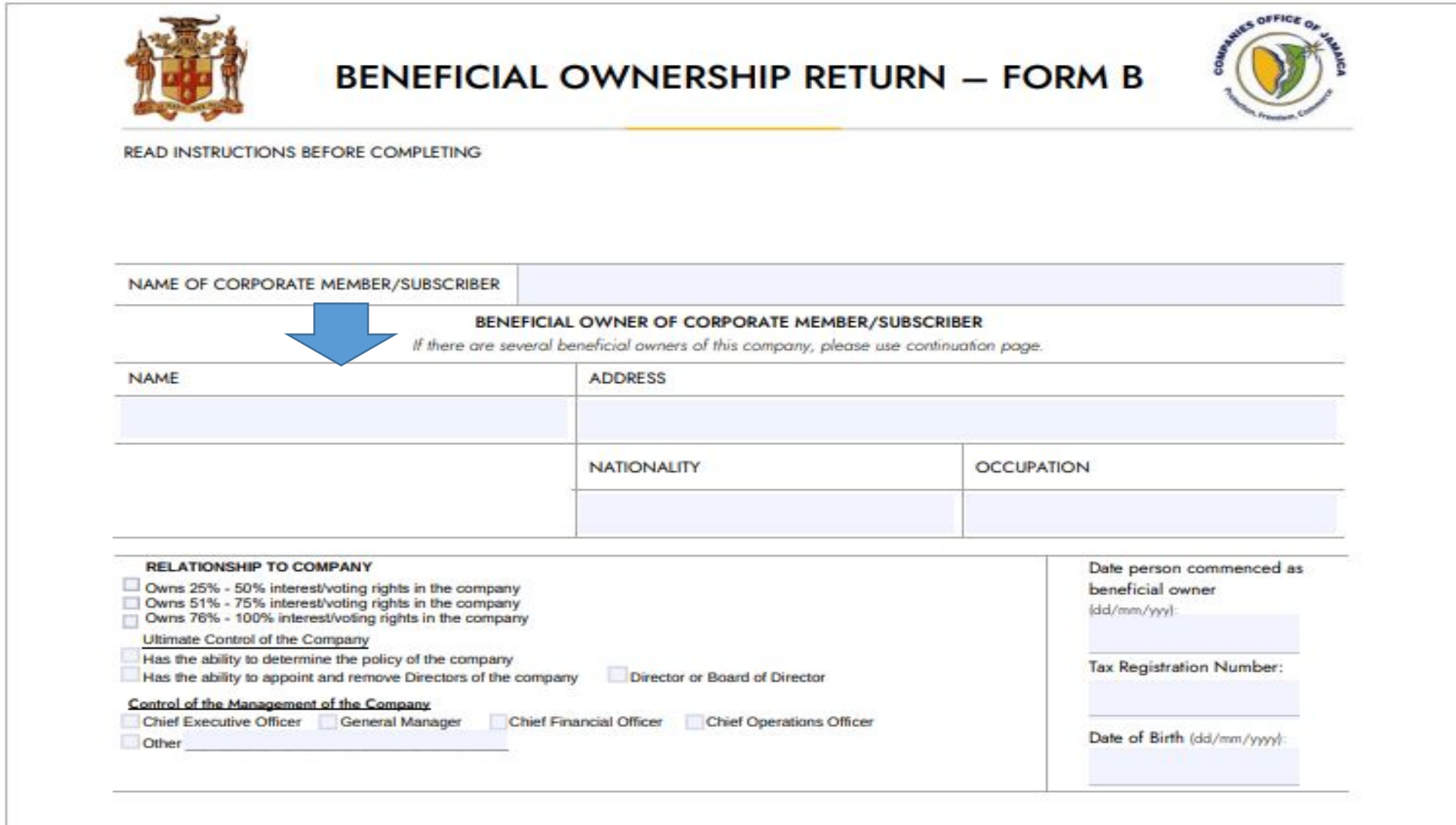
New Particulars:  
TRN ,DOB  
Date of Commencement

**COMMENCEMENT DATE:**  
**New Companies:** Date of Subscription  
**Annually:**  
Date of incorporation  
Date allocated or Date Transferred



# Identifying the Beneficial Owner:

## Corporate Member



The form is titled "BENEFICIAL OWNERSHIP RETURN – FORM B" and is issued by the Companies Office of Jamaica. It includes the national coat of arms and the office's logo. A prominent instruction reads "READ INSTRUCTIONS BEFORE COMPLETING". The form is divided into several sections: 1. "NAME OF CORPORATE MEMBER/SUBSCRIBER" (a single text field). 2. "BENEFICIAL OWNER OF CORPORATE MEMBER/SUBSCRIBER" (a section header with a note: "If there are several beneficial owners of this company, please use continuation page."). 3. A table with columns for "NAME", "ADDRESS", "NATIONALITY", and "OCCUPATION". 4. "RELATIONSHIP TO COMPANY" (checkboxes for ownership percentages: 25%-50%, 51%-75%, 76%-100%; and checkboxes for "Ultimate Control of the Company" and "Control of the Management of the Company" with roles like Chief Executive Officer, General Manager, etc.). 5. "Date person commenced as beneficial owner (dd/mm/yyyy):" (text field). 6. "Tax Registration Number:" (text field). 7. "Date of Birth (dd/mm/yyyy):" (text field). A blue arrow points from the "NAME OF CORPORATE MEMBER/SUBSCRIBER" field down to the "BENEFICIAL OWNER" section. Another blue arrow points from the right side of the slide towards the "BENEFICIAL OWNER" section.

**BENEFICIAL OWNERSHIP RETURN – FORM B**

READ INSTRUCTIONS BEFORE COMPLETING

NAME OF CORPORATE MEMBER/SUBSCRIBER

**BENEFICIAL OWNER OF CORPORATE MEMBER/SUBSCRIBER**  
*If there are several beneficial owners of this company, please use continuation page.*

NAME	ADDRESS	NATIONALITY	OCCUPATION

**RELATIONSHIP TO COMPANY**

Owns 25% - 50% interest/voting rights in the company  
 Owns 51% - 75% interest/voting rights in the company  
 Owns 76% - 100% interest/voting rights in the company

**Ultimate Control of the Company**

Has the ability to determine the policy of the company  
 Has the ability to appoint and remove Directors of the company  Director or Board of Director

**Control of the Management of the Company**

Chief Executive Officer  General Manager  Chief Financial Officer  Chief Operations Officer  
 Other \_\_\_\_\_

Date person commenced as beneficial owner (dd/mm/yyyy):  
\_\_\_\_\_

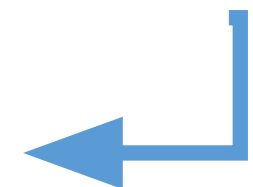
Tax Registration Number:  
\_\_\_\_\_

Date of Birth (dd/mm/yyyy):  
\_\_\_\_\_

- Cascade Test 3
- Core elements to Identify a BO



New Particulars:  
TRN , DOB,  
Date of  
Commencement





# BENEFICIAL OWNERSHIP RETURN – FORM B

## 4. LIST OF CURRENT MEMBERS WHO ARE NATURAL INDIVIDUALS

All the members who are natural persons must be listed in this section.

Members are those natural persons whose names have been entered in the company's register of members. In a company without shares, these persons will also tend to be subscribers.

MEMBER 1

NAME <i>(first then last name)</i>	DATE COMMENCED AS MEMBER <i>(dd/mm/yyyy)</i>	ADDRESS	NATIONALITY	OCCUPATION	TAX REGISTRATION NUMBER	DATE OF BIRTH <i>(dd/mm/yyyy)</i>	
<div data-bbox="211 482 1989 1410" style="border: 2px solid red; padding: 10px;"> <p><b><i>Completed by listing all the core members of the company.</i></b></p> <ul style="list-style-type: none"> <li>– This can be the persons listed as subscribers on the incorporation documents.</li> <li>– This can be board of directors.</li> <li>– This can be a sub-committee in the organisation.</li> <li>– Note, the reason for the examples given above is that these types of organisations usually have hundreds of members and as such, are unable to list all those members at item 4.</li> </ul> </div>							
							MEMBER 2
							MEMBER 3
							MEMBER 4

New Companies will Leave Blank

Completed Annually

- New Particulars: Commencement Date TRN, DOB



THE COMPANIES ACT

**PARTICULARS OF BENEFICIAL OWNER**

(Pursuant to Section 377A(1) of the Companies Act 2004)

**BENEFICIAL OWNERSHIP RETURN – FORM B**

**5. LIST OF MEMBERS/SUBSCRIBERS WHO ARE COMPANIES**

This list shall include all companies who are members of the company during the period for which the Annual Return is made up.

Members are those legal persons whose names have been entered in the company's register of members. In a company without shares, these persons will also tend to be subscribers.

NAME OF COMPANY 1:	DATE COMMENCED AS MEMBER (dd/mm/yyyy)	DATE OF INCORPORATION:	COMPANY REGISTERED OFFICE ADDRESS/OTHER ADDRESS	COUNTRY OF INCORPORATION
--------------------	---------------------------------------	------------------------	---	--------------------------

***Completed by listing all the core members of the company.***

- This can be the persons listed as subscribers on the incorporation documents.
- This can be board of directors.
- This can be a sub-committee in the organisation.
- Note, the reason for the examples given above is that these types of organisations usually have hundreds of members and as such, are unable to list all those members at item 4.

**New Companies will Leave Blank**

Completed Annually

New Particulars:  
TRN , DOB &  
Commencement  
Date





THE COMPANIES ACT

## PARTICULARS OF BENEFICIAL OWNER

(Pursuant to Section 377A(1) of the Companies Act 2004)

# BENEFICIAL OWNERSHIP RETURN – FORM B

### 6. BENEFICIAL OWNERS WHO CEASED TO BE SO DURING THE REPORTING PERIOD

NAME OF BENEFICIAL OWNER (first then last name)	CESSATION DATE (dd/mm/yyyy)	REASON FOR CESSATION

**New Companies  
will leave Blank**

### 7. MEMBERS WHO CEASED TO BE SO DURING THE REPORTING PERIOD

NAME OF MEMBER (first then last name)	CESSATION DATE (dd/mm/yyyy)	REASON FOR CESSATION

**Completed  
Annually**

### 8. DECLARATION OF ACCURACY OF PRESENTED INFORMATION

To the best of my knowledge, information and belief, I hereby certify the contents of this form to be accurate.

NAME OF DECLARANT			
CAPACITY	<input type="checkbox"/> Director <input type="checkbox"/> Secretary <input type="checkbox"/> Authorised Official <input type="checkbox"/> Member		
SIGNATURE		DATE (dd/mm/yyyy)	

**Signature Section**



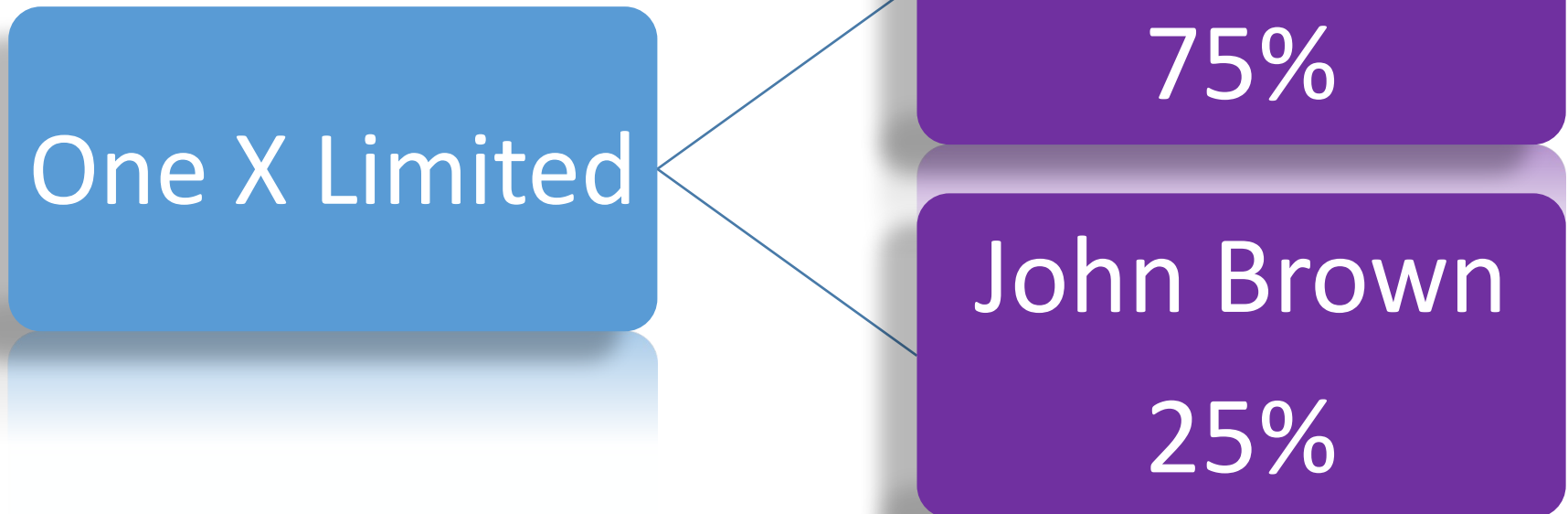
# Using the BOR Form A & B

With All Types of Companies



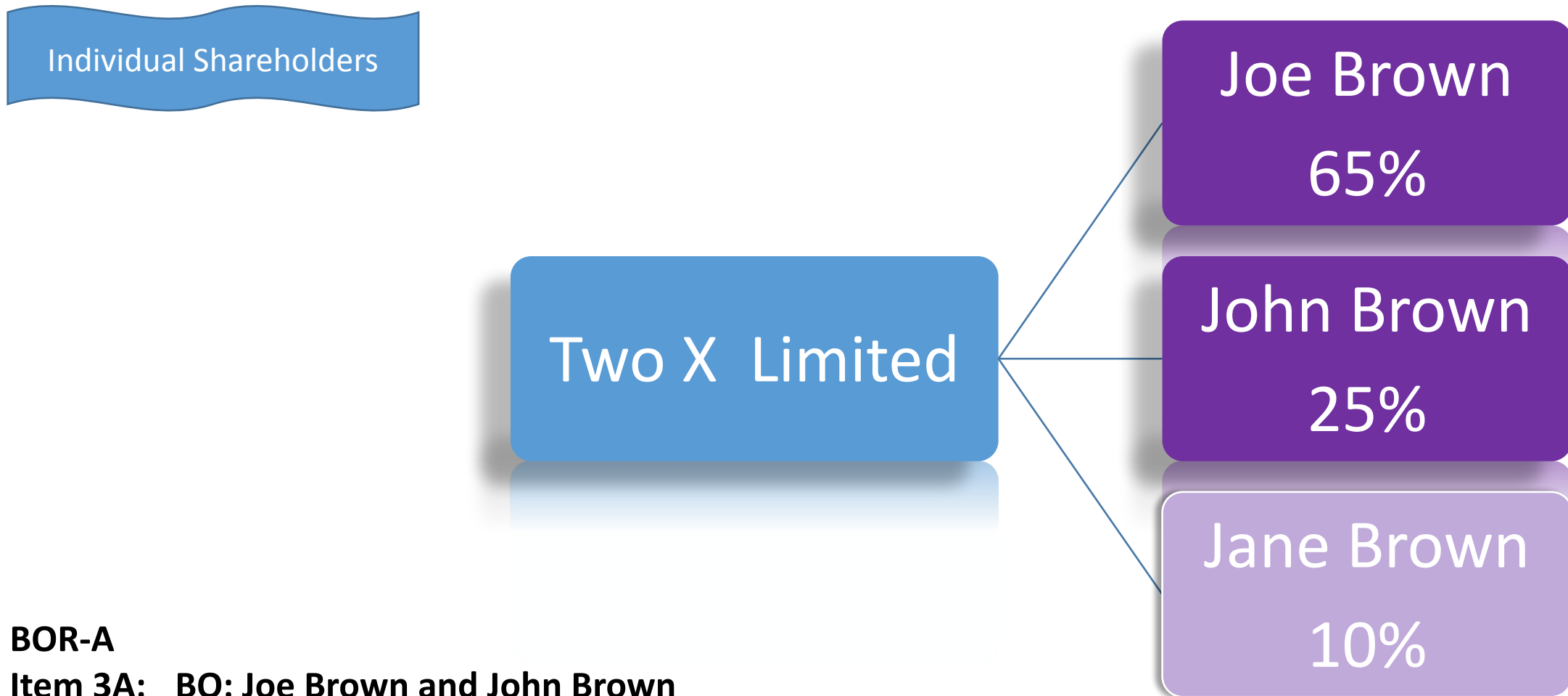
# Identifying the Beneficial Owner: Simple Structures -1

Individual Shareholders



- BOR-A  
Item 3A: BO: Joe Brown and John Brown
- Item 3B: **Blank/NA- No Corporate Shareholders**
- Item 4: **Blank/NA**

# Identifying the Beneficial Owner: Simple Structures-2



- BOR-A  
Item 3A: BO: Joe Brown and John Brown
- Item 3B: **Blank/NA-No Corporate Shareholders**
- Item 4: **Blank/NA**



# Identifying the Beneficial Owner: Simple Structures - 3

## Individual Shareholders

- Cascade test
  1. Ownership of 25% or more = NO
  2. Control= A Person or Persons
  3. Management Control= A Person or Persons

Three X Limited

```
graph LR; A[Three X Limited] --- B[Joe Brown 20%]; A --- C[Jack Brown 20%]; A --- D[Jill Brown 20%]; A --- E[John Brown 20%]; A --- F[Jane Brown 20%];
```

Joe Brown  
20%

Jack Brown  
20%

Jill Brown  
20%

John Brown  
20%

Jane Brown  
20%

- BOR-A
  - Item 3A: BO: All 5 Persons or Less than 5
  - Item 3B: **Blank/NA- No Corporate Shareholders**
  - Item 4: **Blank/NA**

# Identifying the Beneficial Owner: Simple Structures-4 (Different Share Classes)

## Multiple Shares

- 100 Ordinary Shares
- 100 Preference Shares

Two X Limited

```
graph LR; A[Two X Limited] --- B[Joe Brown 85% Ordinary Shares]; A --- C[John Brown 100% Preferences Shares]; A --- D[Jane Brown 15% Ordinary Shares];
```

Joe Brown  
85% Ordinary Shares

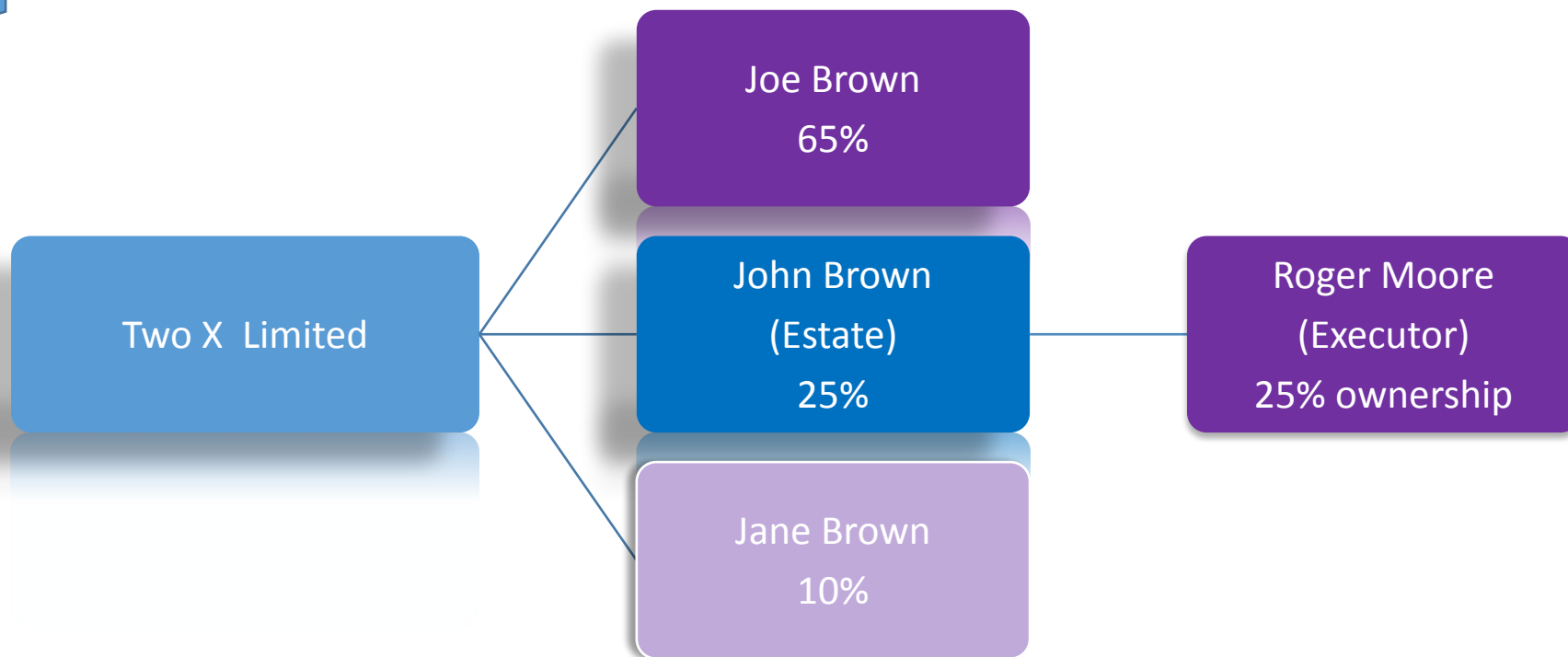
John Brown  
100%  
Preferences Shares

Jane Brown  
15% Ordinary Shares

- BOR-A  
Item 3A: BO: Joe Brown and John Brown
- Item 3B: **Blank/NA-No Corporate Shareholders**
- Item 4: **Blank/NA**

# Identifying the Beneficial Owner: Simple Structures-4 (Deceased Shareholder)

Deceased Shareholders



- **BOR-A**  
Item 3A: **BO: Joe Brown and Roger Moore**
- **Item 3B: Blank/NA-No Corporate Shareholders**
- **Item 4: Blank/NA**

Deceased Shareholders



**BENEFICIAL OWNERSHIP RETURN – FORM A**



READ INSTRUCTIONS BEFORE COMPLETING

ITEM 3A: Item 3A requires that the name of the beneficial owner of the company must be stated. The name must include the first and surname. The address for each beneficial owner listed must be stated in full, as well as nationality and occupation. The item requires that the beneficial owner's relationship to the company must then be selected. The relationship of the beneficial owner to the company may be by way of Ultimate Ownership, Ultimate Control of the Company or Control of the Management of the Company. The relationship to the company may be by one or more ways.

**3A. BENEFICIAL OWNERS OF THE COMPANY**

**NAME OF BENEFICIAL OWNER 1**

Roger Moore ( Executor)

**ADDRESS**

1 River Road

**NATIONALITY**

Jamaican

**OCCUPATION**

Teacher

**RELATIONSHIP TO COMPANY**

Ultimate Ownership

- Owns 25% - 50% interest/voting rights in the company
- Owns 51% - 75% interest/voting rights in the company
- Owns 76% - 100% interest/voting rights in the company

Ultimate Control of the Company

- Has the ability to determine the policy of the company
- Has the ability to appoint and remove Directors of the company
- Director or Board of Director

Control of the Management of the Company

- Chief Executive Officer
- General Manager
- Chief Financial Officer
- Chief Operations Officer
- Other \_\_\_\_\_

**Date person commenced as beneficial owner (dd/mm/yyyy):**

20/12/2020

**Tax Registration Number:**

123456789

**Date of Birth (dd/mm/yyyy):**

1/1/1980

**NAME OF BENEFICIAL OWNER 2**

Joe Brown

**ADDRESS**

2 Leaf Street

**NATIONALITY**

Jamaican

**OCCUPATION**

Business man

**RELATIONSHIP TO COMPANY**

Ultimate Ownership

- Owns 25% - 50% interest/voting rights in the company
- Owns 51% - 75% interest/voting rights in the company
- Owns 76% - 100% interest/voting rights in the company

Ultimate Control of the Company

- Has the ability to determine the policy of the company
- Has the ability to appoint and remove Directors of the company
- Director or Board of Director

Control of the Management of the Company

- Chief Executive Officer
- General Manager
- Chief Financial Officer
- Chief Operations Officer
- Other \_\_\_\_\_

**Date person commenced as beneficial owner (dd/mm/yyyy):**

15/1/1999

**Tax Registration Number:**

222222222

**Date of Birth (dd/mm/yyyy):**

15/6/1965

# Identifying the Beneficial Owner: Complex Structures- 1

Corporate Shareholder

- **Ready Limited**
- Jane Brown :  $100\% \times 50\% = 50\%$
- Jack Brown :  $100\% \times 50\% = 50\%$



- BOR-A  
Item 3A: BO: Jane Brown and Jack Brown-( Indirect ownership)
- Item 3B: **Set Limited-** BO: Jane Brown and Jack Brown

# BOR-A Page 2

Corporate Shareholder



## BENEFICIAL OWNERSHIP RETURN – FORM A



READ INSTRUCTIONS BEFORE COMPLETING

ITEM 3A: Item 3A requires that the name of the beneficial owner of the company must be stated. The name must include the first and surname. The address for each beneficial owner listed must be stated in full, as well as nationality and occupation. The item requires that the beneficial owner's relationship to the company must then be selected. The relationship of the beneficial owner to the company may be by way of Ultimate Ownership, Ultimate Control of the Company or Control of the Management of the Company. The relationship to the company may be by one or more ways.

### 3A. BENEFICIAL OWNERS OF THE COMPANY

NAME OF BENEFICIAL OWNER 1

Jane Brown

ADDRESS

1 River Road, Kingston 8, St. Andrew

NATIONALITY

Jamaican

OCCUPATION

Business woman

RELATIONSHIP TO COMPANY

Ultimate Ownership

- Owns 25% - 50% interest/voting rights in the company  
 Owns 51% - 75% interest/voting rights in the company  
 Owns 76% - 100% interest/voting rights in the company

Ultimate Control of the Company

- Has the ability to determine the policy of the company  
 Has the ability to appoint and remove Directors of the company  Director or Board of Director

Control of the Management of the Company

- Chief Executive Officer  General Manager  Chief Financial Officer  Chief Operations Officer  
 Other \_\_\_\_\_

Date person commenced as beneficial owner

20-3-2024

123456789

Date of Birth (dd/mm/yyyy)

1/1/1980

NAME OF BENEFICIAL OWNER 2

Jack Brown

ADDRESS

1 River Road, Kingston 8, St. Andrew

NATIONALITY

Jamaican

OCCUPATION

Business man

RELATIONSHIP TO COMPANY

Ultimate Ownership

- Owns 25% - 50% interest/voting rights in the company  
 Owns 51% - 75% interest/voting rights in the company  
 Owns 76% - 100% interest/voting rights in the company

Ultimate Control of the Company

- Has the ability to determine the policy of the company  
 Has the ability to appoint and remove Directors of the company  Director or Board of Director

Control of the Management of the Company

- Chief Executive Officer  General Manager  Chief Financial Officer  Chief Operations Officer  
 Other \_\_\_\_\_

Date person commenced as beneficial owner

20-3-2024

999999999

Date of Birth (dd/mm/yyyy)



15/8/1975

Ready Limited  
Is filing the  
Document it is a  
new company

Date of  
commencement is  
the date of  
incorporation for  
Ready Limited

# BOR-A Page 4

Corporate Shareholder

 **BENEFICIAL OWNERSHIP RETURN – FORM A** 

READ INSTRUCTIONS BEFORE COMPLETING

**CORPORATE SHAREHOLDER**  This person is a nominee shareholder

NAME OF CORPORATE SHAREHOLDER: Set Limited

**BENEFICIAL OWNER OF CORPORATE SHAREHOLDER**  
*If there are several beneficial owners of this company, please use continuation page.*

NAME: Jane Brown

ADDRESS: 1 River Road, Kingston 8, St. Andrew

NATIONALITY: Jamaican OCCUPATION: Business woman

**RELATIONSHIP TO COMPANY**

Ultimate Ownership

Owns 25% - 50% interest/voting rights in the company  
 Owns 51% - 75% interest/voting rights in the company  
 Owns 76% - 100% interest/voting rights in the company

Ultimate Control of the Company

Has the ability to determine the policy of the company  
 Has the ability to appoint and remove Directors of the company  Director or Board of Director

Control of the Management of the Company

Chief Executive Officer  General Manager  Chief Financial Officer  Chief Operations Officer  
 Other

Date person commenced as beneficial owner (dd/mm/yyyy): 20/12/2020  
Tax Registration Number: 123456789  
Date of Birth (dd/mm/yyyy): 1/1/1980

**CORPORATE SHAREHOLDER**  This person is a nominee shareholder

NAME OF CORPORATE SHAREHOLDER: Set Limited

**BENEFICIAL OWNER OF CORPORATE SHAREHOLDER**  
*If there are several beneficial owners of this company, please use continuation page.*

NAME: Jack Brown

ADDRESS: 1 River Road, Kingston 8, St. Andrew

NATIONALITY: Jamaican OCCUPATION: Business man

**RELATIONSHIP TO COMPANY**

Ultimate Ownership

Owns 25% - 50% interest/voting rights in the company  
 Owns 51% - 75% interest/voting rights in the company  
 Owns 76% - 100% interest/voting rights in the company

Ultimate Control of the Company

Has the ability to determine the policy of the company  
 Has the ability to appoint and remove Directors of the company  Director or Board of Director

Control of the Management of the Company

Chief Executive Officer  General Manager  Chief Financial Officer  Chief Operations Officer  
 Other

Date person commenced as beneficial owner (dd/mm/yyyy): 20/12/2020  
Tax Registration Number: 333333333  
Date of Birth (dd/mm/yyyy): 15/6/1975

Continuation page(s) attached

FOR OFFICIAL USE ONLY COMPANY #: 4

Set Limited  
The Corporate Shareholder  
Incorporated on  
20-12-2020

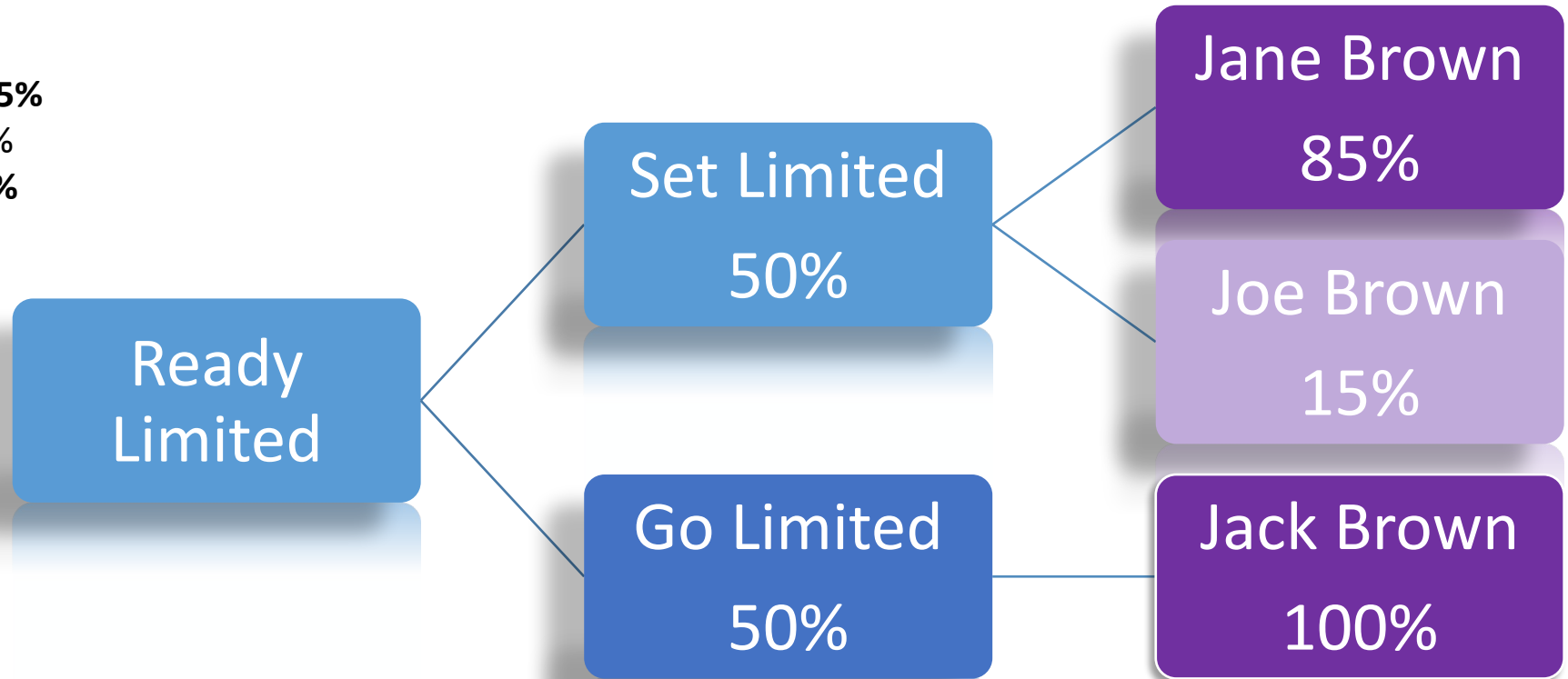
Date of commencement  
is the date of  
incorporation for Set  
Limited

# Identifying the Beneficial Owner: Complex Structures- 2

Corporate Shareholder

- **Ready Limited**

- Jane Brown :  $85\% \times 50\% = 42.5\%$
- Joe Brown :  $15\% \times 50\% = 7.5\%$
- Jack Brown :  $100\% \times 50\% = 50\%$



- **BOR-A**

Item 3A: BO: Jane Brown and Jack Brown

- Item 3B: **Set Limited-** BO: Jane Brown

- Item 3B: **Go Limited-** BO: Jack Brown

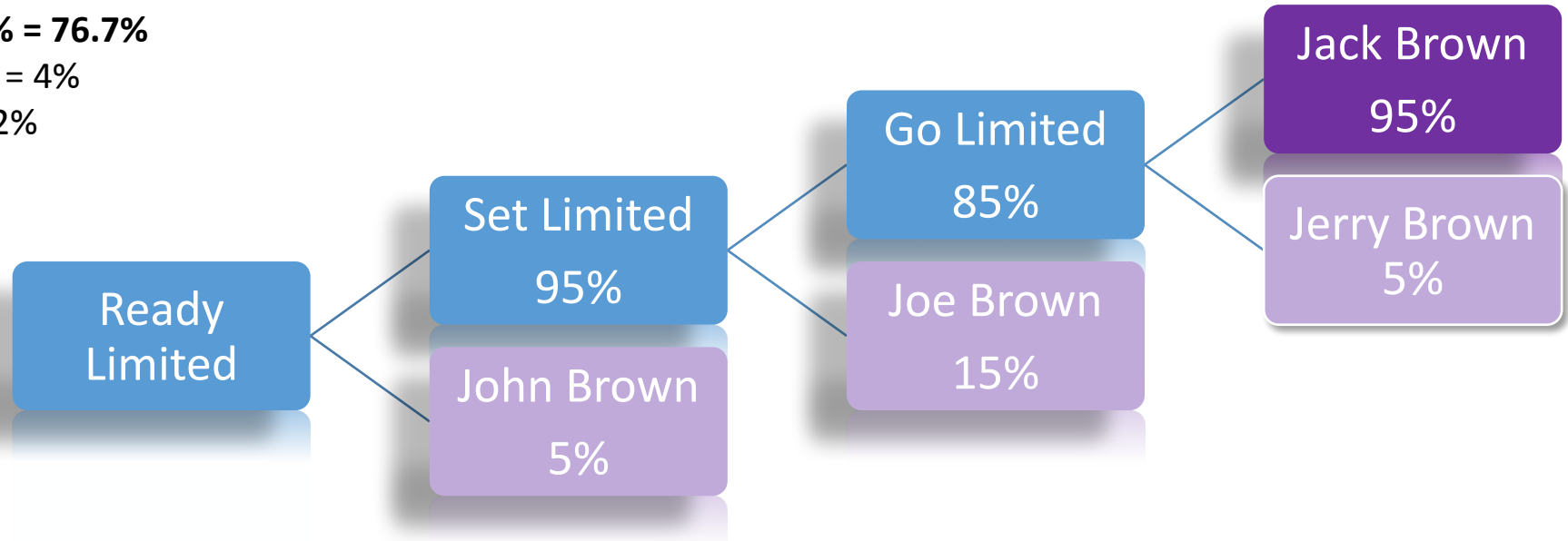


# Identifying the Beneficial Owner: Complex Structures -3

Corporate Shareholder

- **Ready Limited**

- Jack Brown :  $95\% \times 85\% \times 95\% = 76.7\%$
- Jerry Brown :  $5\% \times 85\% \times 95\% = 4\%$
- Joe Brown :  $15\% \times 95\% = 14.2\%$
- John Brown :  $5\%$



- **BOR-A**

Item 3A: BO: Jack Brown

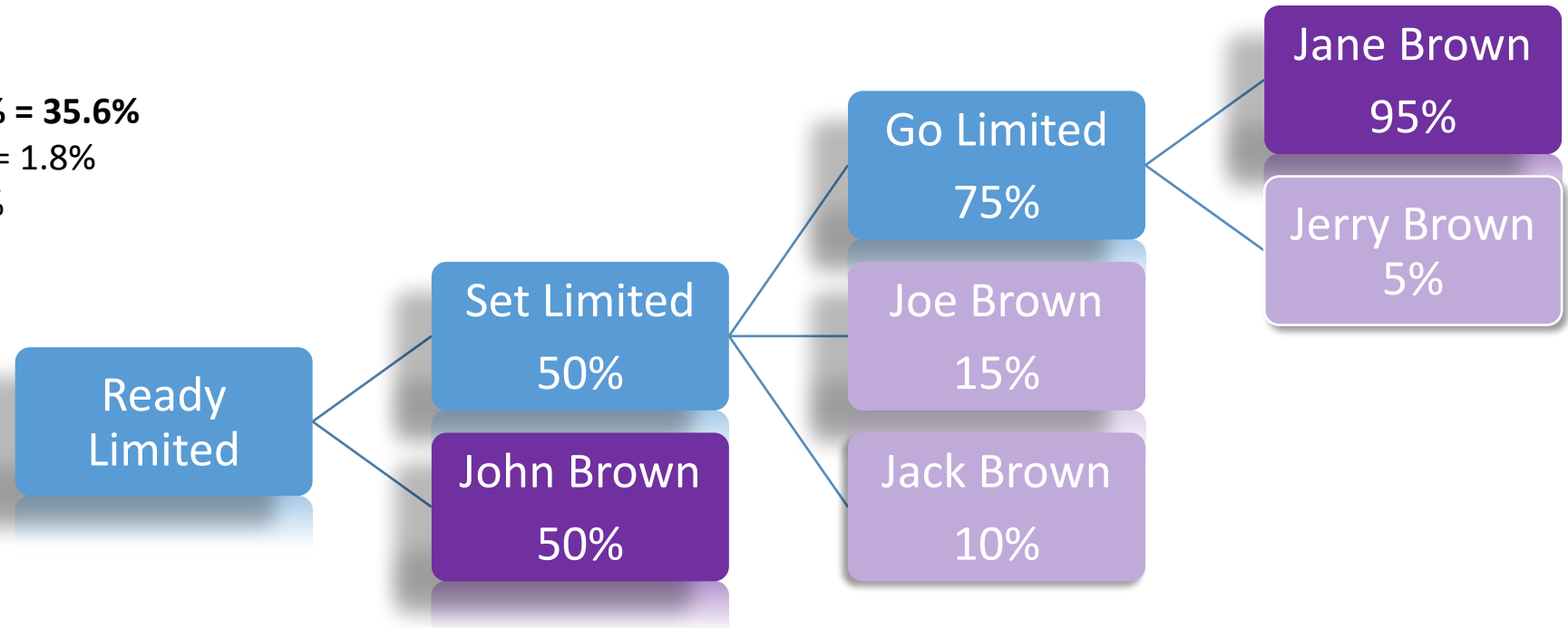
- Item 3B: **Set Limited**- BO: Jack Brown ( $85\% \times 95\% = 80.7\%$ )
- Item 3B: **Go Limited**- BO: Jack Brown ( $95\% \times 85\% \times 95\% = 76.7\%$ )

# Identifying the Beneficial Owner: Complex Structures-4

Corporate Shareholder

- **Ready Limited**

- John Brown: 50%
- Jane Brown :  $95\% \times 75\% \times 50\% = 35.6\%$
- Jerry Brown :  $5\% \times 75\% \times 50\% = 1.8\%$
- Joe Brown :  $15\% \times 50\% = 7.5\%$
- Jack Brown :  $10\% \times 50\% = 5\%$



- **BOR-A**

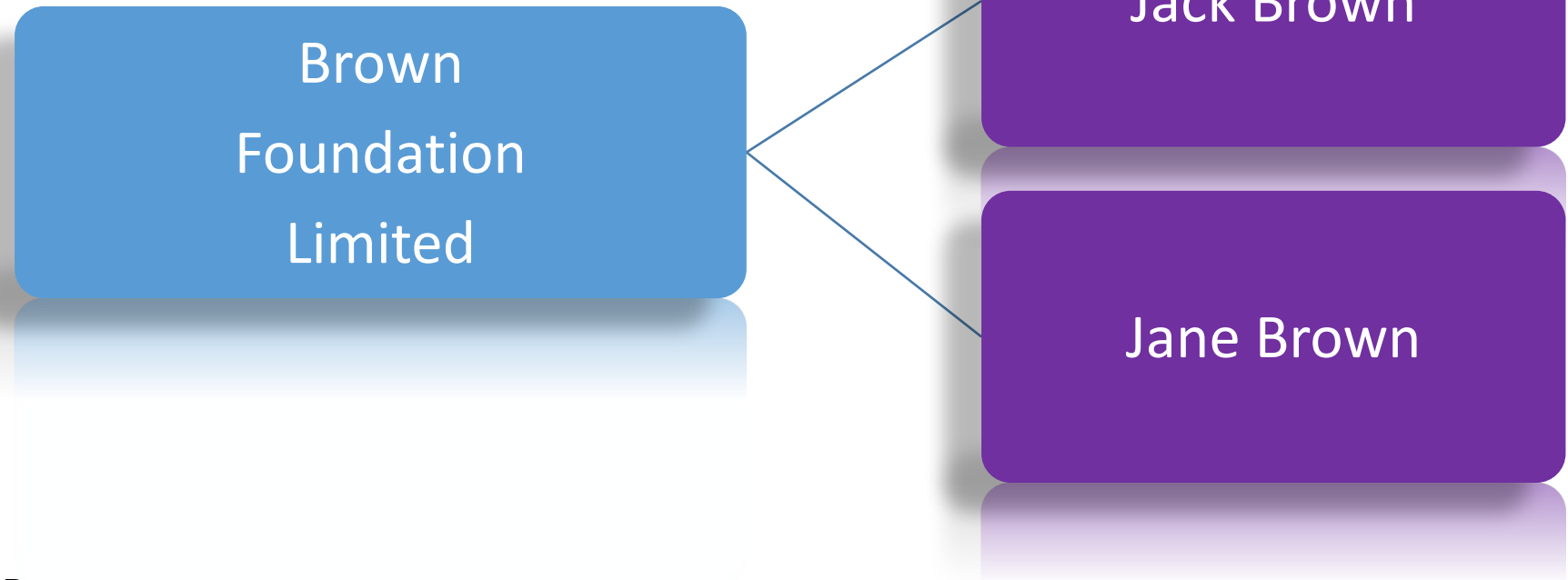
Item 3A: BO: John Brown and Jane Brown

- Item 3B: **Set Limited-** BO: Jane Brown

- Item 3B: **Go Limited-** BO: Jane Brown

# Identifying the Beneficial Owner: Guarantee Companies -1-BOR-B

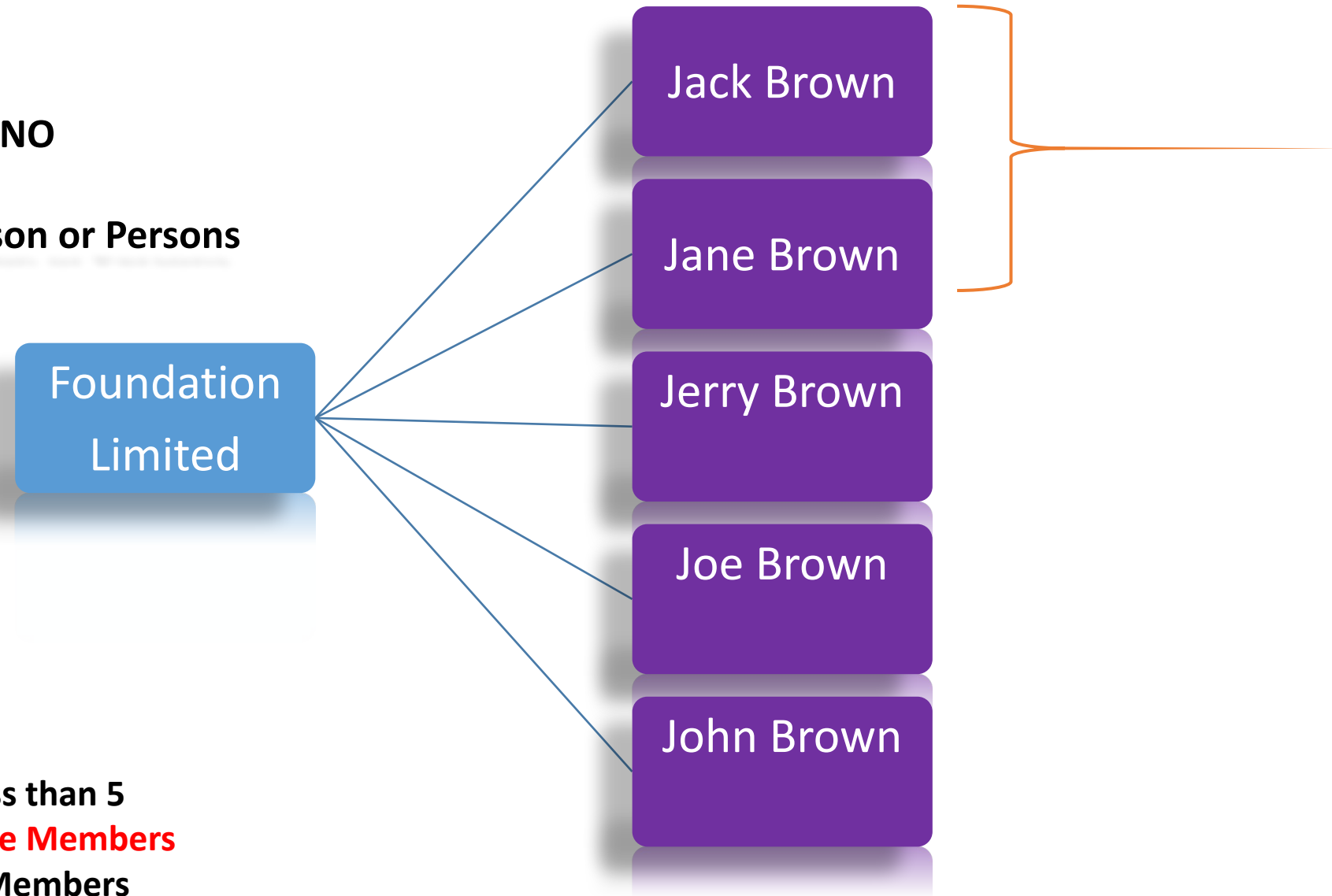
- Cascade test
  1. Ownership of 25% or more = NO
  2. Control= A Person or Persons
  3. Management Control= A Person or Persons



- BOR-B
  - Item 3A: BO: Jack & Jane Brown
  - Item 3B: **Blank/NA- No Corporate Members**
  - Item 4: The 2 Persons are listed as the Members
  - Item 5: **Blank/NA- No Corporate Members**

# Identifying the Beneficial Owner: Guarantee Companies -2 –BOR-B

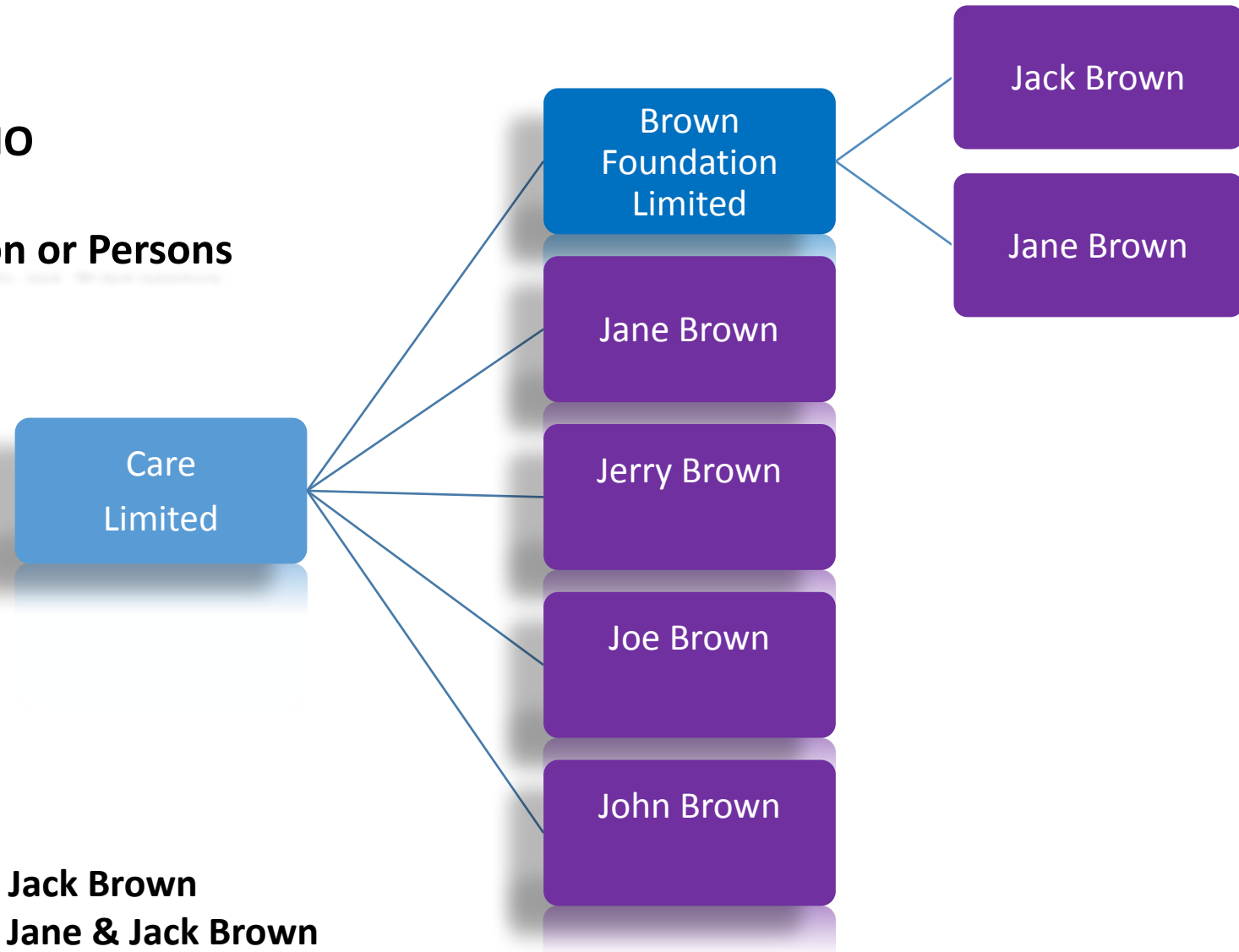
- Cascade test
  1. Ownership of 25% or more = NO
  2. Control= A Person or Persons
  3. Management Control= A Person or Persons



- BOR-B
  - Item 3A: BO: All 5 Persons or Less than 5
  - Item 3B: **Blank/NA- No Corporate Members**
  - Item 4: All 5 Persons listed as Members
  - Item 5: **Blank/NA- No Corporate Members**

# Identifying the Beneficial Owner: Guarantee Companies – 3 –BOR-B

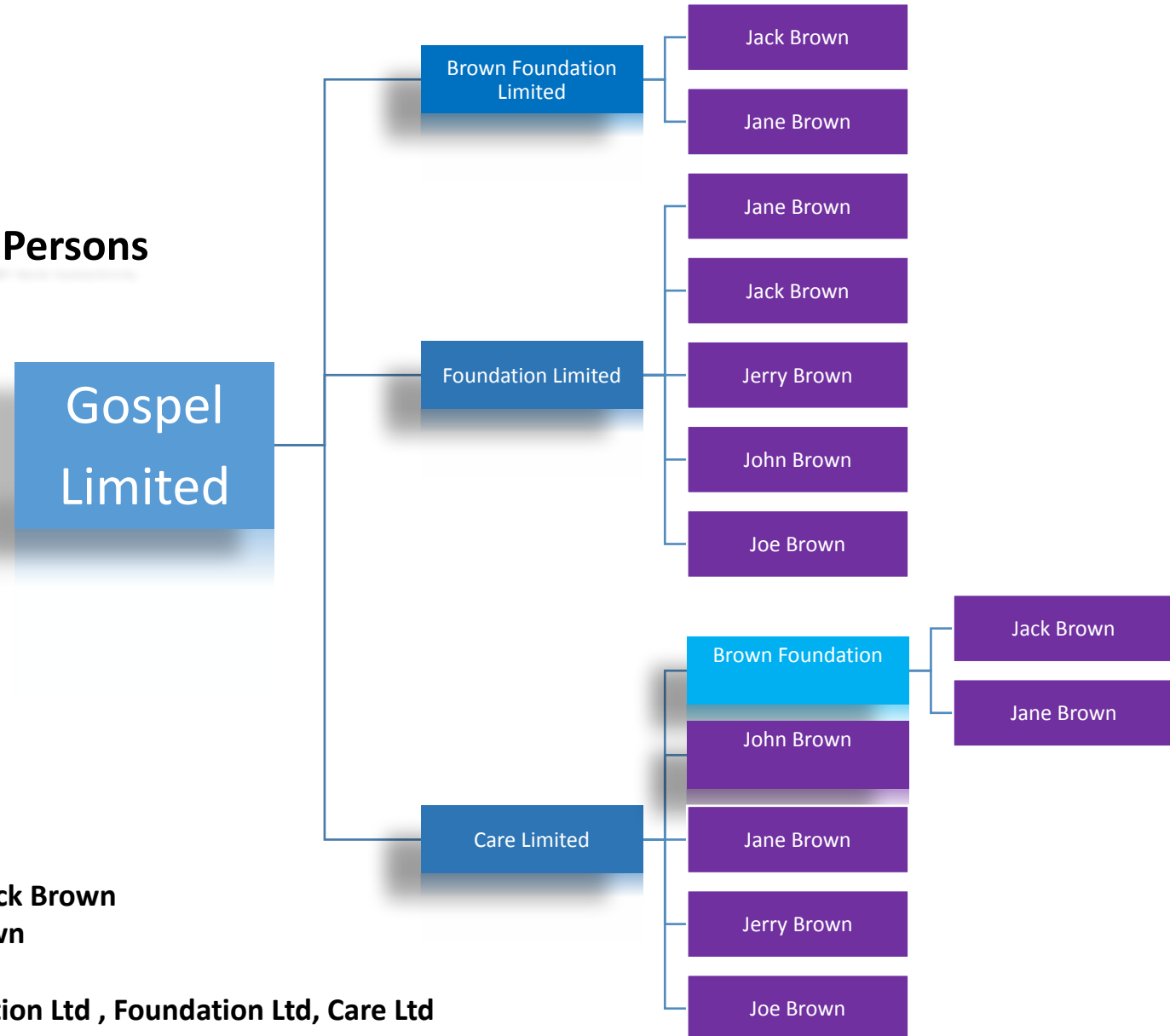
- Cascade test
  1. Ownership of 25% or more = NO
  2. Control= A Person or Persons
  3. Management Control= A Person or Persons



- BOR-B
  - Item 3A: BO: Jane, Jerry, Joe ,John & Jack Brown
  - Item 3B: **Brown Foundation Ltd-** BO: Jane & Jack Brown
  - Item 4: **Members who are Individuals** : Jane, Jerry, Joe & John Brown
  - Item 5: **Members who are Companies** : Brown Foundation Ltd

# Identifying the Beneficial Owner: Guarantee Companies – 4-BOR-B

- Cascade test
  1. Ownership of 25% or more = NO
  2. Control= A Person or Persons
  3. Management Control= A Person or Persons



- BOR-B
  - Item 3A: BO: Jane, Jerry, Joe ,John & Jack Brown
  - Item 3B: **Brown Foundation Ltd**- BO: Jane & Jack Brown
  - Item 3B: **Foundation Ltd**- BO: Jane, Jerry, Joe ,John & Jack Brown
  - Item 3B: **Care Ltd**- BO: Jane, Jerry, Joe ,John & Jack Brown
  - Item 4: **Members who are Individuals** : N/A
  - Item 5: **Members who are Companies** : Brown Foundation Ltd , Foundation Ltd, Care Ltd



# Beneficial Owner Change Forms

**Form 27A :** Notice of Change in Shareholder/BO information (Companies w/Shares )

**Form 27B :** Notice of Change in Member /BO information ( For Companies wo/Shares )

**BOR Form C:** For All Companies Notice of Change in BO information

# Form 27A /B and BOR-C: Uses

## Form 27A & Form 27B-(exempt)

- Cessation of Shareholder
- Commencement of Shareholder
- Change in Particulars of the Shareholder
  - Change in Name, Address, Nationality Occupation –(Individual)
  - Change in Company Name
    - Companies-Overseas ONLY
    - Local Companies NOT required

## BOR- C

- Cessation of Beneficial Owners
- Commencement of New Beneficial Owners-(Tranfers)
- Change in Relationship of the BO to the Company
  - Change in Ownership Interest
    - ✓ Increase or decrease in Shares
  - Change in Controlling Interest
    - ✓ Increase or decrease in voting rights
  - Change in Management Control to Ownership
    - ✓ New Board of Directors



# Form 27A /B and BOR-C: Uses

## Form 23, 27A & BOR-C

- If the Directors are the beneficial owners
  - When the directors resign a form 23 must be filed and
  - a Form 27A and BOR- C must be filed to indicate that the beneficial owner ceased

## Form 23,27B & BOR-C

- If the Directors are the beneficial owners
  - When the directors resign a form 23 must be filed and
  - a Form 27B and BOR- C must be filed to indicate that the beneficial owner ceased

## Forms to use for Changes in Shareholding

Public companies and companies limited by guarantee without share capital are exempt from notifying the COJ about changes in membership.

	FORM 9	FORM 27A	FORM 27B
Where shares are being allotted.	✓		
Where there are changes in shareholding (transfers, transmission, surrenders, etc.).		✓	
Where shares have been surrendered and are being reallocated.	✓	✓	
Where shares have been surrendered and are <b><i>not</i></b> being reallocated.		✓	
Where shares have been forfeited and are <b><i>not</i></b> being reallocated.		✓	
Where shares have been forfeited and are being reallocated.	✓		
Where shares have been bought back by the company and are <b><i>not</i></b> being reallocated.		✓	
Where shares have been bought back by the company and are being reallocated.	✓	✓	
Where shares have been redeemed by the company and are <b><i>not</i></b> being reallocated.		✓	
Where shares have been redeemed by the company and are being reallocated.	✓	✓	
Where there are changes in beneficial ownership information in companies <i>limited by guarantee without share capital</i> .			✓

**READ INSTRUCTIONS BEFORE  
COMPLETING**



THE COMPANIES ACT OF JAMAICA

**NOTICE OF CHANGE IN REGISTER OF SHAREHOLDERS AND BENEFICIAL OWNERS  
FOR COMPANIES WITH SHARE CAPITAL**

(Pursuant to 109(3)(b) and 377W of the Companies Act of Jamaica 2004)

COMPLETE THIS FORM IN BLOCK CAPITALS ONLY WITHIN THE PRESCRIBED FIELDS. PUT "N/A" IN FIELDS THAT DO NOT APPLY.

**INSTRUCTIONS:**

- THIS FORM SHOULD BE USED TO NOTIFY THE REGISTRAR OF ANY CHANGES IN SHAREHOLDINGS AND BENEFICIAL OWNERSHIP IN A COMPANY LIMITED BY SHARE CAPITAL.
- CHANGES IN SHAREHOLDINGS THAT ARISE FROM ALLOTMENT OF NEW SHARES SHOULD BE NOTED ON THE FORM 9, **NOT** ON THIS FORM.
- WHERE THE COMPANY GIVING NOTICE IS AN OVERSEAS COMPANY, PROOF OF CHANGE MUST BE ATTACHED TO THIS FORM, PER SECTION 365(1) OF THE ACT.

1A. NAME OF COMPANY:

1B. COMPANY REGISTRATION NUMBER:

1C. COMPANY TAXPAYER REGISTRATION NUMBER:

1D. COMPANY TELEPHONE NUMBER:

1E. EMAIL ADDRESS:

1F. TYPE OF COMPANY:

Private  Public

**2. NATURE OF CHANGE**

- Change in shareholder (cessation of existing or commencement of new shareholder)
- Change in beneficial owner (cessation of existing or commencement of new beneficial owner)  General Changes

**EXEMPTION:**  
**PUBLIC COMPANIES**  
Only Changes in BO

**Changes In:**

- Shareholdings
- Shareholder Details
- BO Particulars
- Local & Overseas Companies

**Within the 14 day period**

**Return of Allotments:**  
**Forfeiture & Allotment= F9**  
**Forfeiture & NO Allotment= F27A**

Select type of  
Changes

2. NATURE OF CHANGE

Change in shareholder (cessation of existing or commencement of new shareholder)

Change in beneficial owner (cessation of existing or commencement of new beneficial owner)       General Changes

3. PLEASE CONFIRM THAT YOU HAVE ATTACHED BENEFICIAL OWNERSHIP RETURN- FORM C IF YOU ARE NOTIFYING THE REGISTRAR OF A CHANGE IN BENEFICIAL OWNERSHIP INFORMATION

YES, THE BENEFICIAL OWNERSHIP RETURN - FORM C IS ATTACHED TO THIS FORM

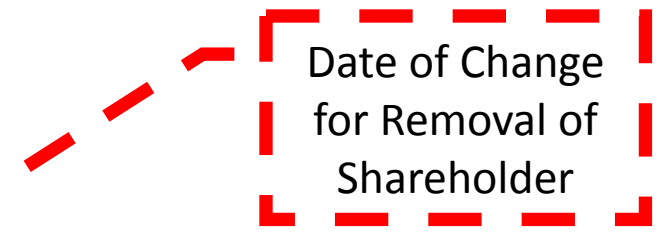
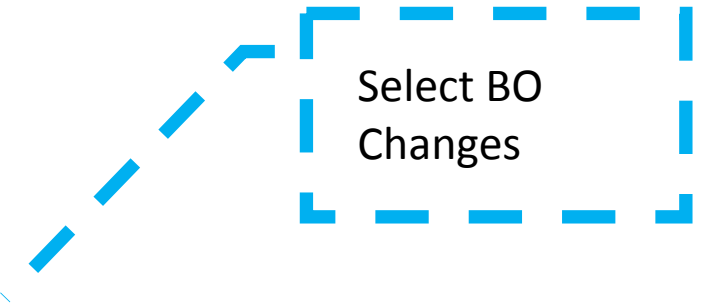
PART I – CESSATION OF CURRENT SHAREHOLDER

4A. CHANGE IN SHAREHOLDING – REMOVAL OF CURRENT SHAREHOLDER

NOTICE IS GIVEN THAT ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_ THE FOLLOWING PERSON(S) CEASED TO BE A SHAREHOLDER OF THE COMPANY.

NAME OF SHAREHOLDER	CLASS OF SHARES	NUMBER OF SHARES DISPOSED OF	OCCUPATION	NATIONALITY
ADDRESS:				

**PART 1**



4B. CHANGE IN SHAREHOLDING – COMPANY WITH SHARE CAPITAL

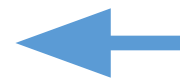
NOTICE IS GIVEN THAT ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_ THE FOLLOWING PERSON(S) COMMENCED AS SHAREHOLDER(S) OF THE COMPANY.

Date of Commencement of Shareholder

NAME	CLASS OF SHARES	NUMBER OF SHARES ACQUIRED	OCCUPATION	NATIONALITY
ADDRESS:				
COMPANY REGISTERED OFFICE ADDRESS/OTHER ADDRESS (CORPORATE SHAREHOLDER ONLY)				
COUNTRY OF INCORPORATION (CORPORATE SHAREHOLDER ONLY)				
DATE OF INCORPORATION (CORPORATE SHAREHOLDER ONLY)				

**Particulars**

- Shareholdings
- Shareholder Details
- Particular for Corporate Shareholders



NAME	CLASS OF SHARES	NUMBER OF SHARES ACQUIRED	OCCUPATION	NATIONALITY
ADDRESS:				
COMPANY REGISTERED OFFICE ADDRESS/OTHER ADDRESS (CORPORATE SHAREHOLDER ONLY)				
COUNTRY OF INCORPORATION (CORPORATE SHAREHOLDER ONLY)				
DATE OF INCORPORATION (CORPORATE SHAREHOLDER ONLY)				

# Form 27 A

## PART III – CHANGES IN SHAREHOLDING OF EXISTING SHAREHOLDER

### 5. CHANGES IN SHAREHOLDING OF EXISTING SHAREHOLDERS

Increases occurring from an allotment of shares shall **NOT** be stated here, the Form 9 should be used.

NOTICE IS GIVEN THAT ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_ THE FOLLOWING PERSON(S)  
INCREASED OR DECREASED THEIR SHAREHOLDING IN THE COMPANY.

NAME OF SHAREHOLDER	NUMBER OF SHARES HELD BEFORE CHANGE	NUMBER OF SHARES HELD AFTER CHANGE

### PART 3

Date of Change to  
Shareholdings  
Increases or  
Decreases

## PART IV – GENERAL CHANGES TO THE COMPANY REGISTER

### 6A. PLEASE INDICATE NATURE OF CHANGE BELOW

<input type="checkbox"/> Change Of Name of Corporate Shareholder <i>PROOF OF CHANGE OF NAME MUST BE SUBMITTED WITH FORM.</i>	<input type="checkbox"/> Change Of Name of Shareholder INDICATE REASON FOR CHANGE OF NAME <input type="checkbox"/> MARRIAGE CERTIFICATE <input type="checkbox"/> DEED POLL <i>PROOF OF CHANGE OF NAME MUST BE SUBMITTED WITH FORM.</i>
<input type="checkbox"/> Change Of Occupation of Shareholder(s)	<input type="checkbox"/> Change Of Address of Shareholder(s) <input type="checkbox"/> Change Of Nationality of Shareholder(s)

Proof for Overseas  
Companies only

### PART 4

General Changes:  
Name ,Address,  
Nationality  
,Occupation

# FORM 27A

## PART 4 continued

### 6B. PLEASE EXPLAIN THE DETAILS OF THE CHANGE BELOW

*Provide a detailed description of the particulars you are changing, stating old information and the new information as well. For example, if the address is changed you should state from where to where. Address should be complete and include street/district, town, and parish.*

Details of the changes

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### 7. DECLARATION OF ACCURACY OF PRESENTED INFORMATION

To the best of my knowledge, information, and belief, I hereby certify the contents of this form to be accurate.

NAME OF DECLARANT		CAPACITY	<input type="checkbox"/> Director <input type="checkbox"/> Secretary <input type="checkbox"/> Shareholder
SIGNATURE OF DECLARANT		DATE	

Signature Section

**READ INSTRUCTIONS BEFORE COMPLETING**



THE COMPANIES ACT OF JAMAICA  
**NOTICE OF CHANGE IN BENEFICIAL OWNERSHIP INFORMATION FOR COMPANIES LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL**

(Pursuant to 377W of the Companies Act of Jamaica 2004)

**EXEMPTION:**  
 Only Changes in BO

COMPLETE THIS FORM IN BLOCK CAPITALS ONLY WITHIN THE PRESCRIBED FIELDS. PUT "N/A" IN FIELDS THAT DO NOT APPLY.

**INSTRUCTIONS:**

- THIS FORM SHOULD BE USED TO NOTIFY THE REGISTRAR OF ANY CHANGES TO BENEFICIAL OWNERSHIP INFORMATION IN A COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL.
- WHERE THE COMPANY GIVING NOTICE IS AN OVERSEAS COMPANY, PROOF OF CHANGE MUST BE ATTACHED TO THIS FORM, PER SECTION 365(1) OF THE ACT.

1A. NAME OF COMPANY: _____		
1B. COMPANY REGISTRATION NUMBER: _____	1C. COMPANY TAXPAYER REGISTRATION NUMBER: _____	
1D. COMPANY TELEPHONE NUMBER: _____	1E. EMAIL ADDRESS: _____	1F. TYPE OF COMPANY: <input type="checkbox"/> Private <input type="checkbox"/> Public

Select BO Change

**2. PLEASE CONFIRM THAT YOU HAVE ATTACHED BENEFICIAL OWNERSHIP RETURN FORM C**

YES, THE BENEFICIAL OWNERSHIP RETURN – FORM C IS ATTACHED TO THIS FORM.

**3. DECLARATION OF ACCURACY OF PRESENTED INFORMATION**

To the best of my knowledge, information, and belief, I hereby certify the contents of this form to be accurate.

NAME OF DECLARANT		CAPACITY	<input type="checkbox"/> Director <input type="checkbox"/> Secretary <input type="checkbox"/> Member
SIGNATURE OF DECLARANT		DATE	

Signature Section





# BOR-C

For All Companies Notice of Change in BO information





**CHANGES TO BENEFICIAL OWNERSHIP INFORMATION OF A COMPANY**

Instructions: This Form must be completed if there are changes to the beneficial ownership information of a company and must be submitted along with Forms 27A-B

COMPANY NAME:	COMPANY NUMBER:

Nature of Change to Beneficial Ownership Information:

Cessation of Beneficial Owner    Commencement of Beneficial Owner    Change in Relationship of Beneficial Owner to the Company    General Change

**PART ONE – CESSATION OF BENEFICIAL OWNER OF THE COMPANY**

NOTICE IS GIVEN THAT ON THE

NAME: (FIRST NAME LAST NAME)
OCCUPATION:
ADDRESS:
<b>RELATIONSHIP TO COMPANY</b> <u>Ultimate Ownership</u> <input type="checkbox"/> Owns 25% - 50% interest/voting rights in the company <input type="checkbox"/> Beneficial owner of the corporate subscriber _____ <u>Ultimate Control of the Company</u> <input type="checkbox"/> Has the ability to determine the policy of the company <b>Control of the Management of the Company</b> <input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> General Manager <input type="checkbox"/> Other
NAME:
OCCUPATION:
ADDRESS:

***Where a beneficial owner for a corporate subscriber has ceased:*** This section of the form can be used to note this change.

- The corporate subscriber does not have to hold 25% or more of the issued share capital to note this change.
- Once they are a corporate shareholder of the company, they have indicated a beneficial owner previously, and that beneficial owner has ceased, they may use this section to notify the COJ of the cessation.

**PART 1**

**Select  
Type of BO Change**

**Date of Change for  
Removal of  
Beneficial Owner**

- Cascade Test 3
- Core elements to Identify a BO



**PART TWO – COMMENCEMENT OF NEW BENEFICIAL OWNER OF A COMPANY**

NOTICE IS GIVEN THAT ON THE \_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_ THE FOLLOWING PERSON(S) COMMENCED TO BE A BENEFICIAL OF THE COMPANY.

NAME:	
OCCUPATION:	NATIONALITY:
ADDRESS:	
<b>RELATIONSHIP TO COMPANY</b> <u>Ultimate Ownership</u> <input type="checkbox"/> Owns 25% - 50% interest/voting rights in the company <input type="checkbox"/> Beneficial owner of the corporate subscriber _____ <u>Ultimate Control of the Company</u> <input type="checkbox"/> Has the ability to determine the policy of the company <u>Control of the Management of the Company</u> <input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> General Manager <input type="checkbox"/> Chief Financial Officer <input type="checkbox"/> Chief Operations Officer <input type="checkbox"/> Other _____	
NAME:	
OCCUPATION:	
ADDRESS:	
<b>RELATIONSHIP TO COMPANY</b> <u>Ultimate Ownership</u> <input type="checkbox"/> Owns 25% - 50% interest/voting rights in the company <input type="checkbox"/> Beneficial owner of the corporate subscriber _____ <u>Ultimate Control of the Company</u> <input type="checkbox"/> Has the ability to determine the policy of the company <u>Control of the Management of the Company</u> <input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> General Manager <input type="checkbox"/> Chief Financial Officer <input type="checkbox"/> Chief Operations Officer <input type="checkbox"/> Other _____	

***Where a beneficial owner for a corporate subscriber has ceased:*** This section of the form can be used to note this change.

- The corporate subscriber does not have to hold 25% or more of the issued share capital to note this change.
- Once they are a corporate shareholder of the company, they have indicated a beneficial owner previously, and that beneficial owner has ceased, they may use this section to notify the COJ of the cessation.

**PART 2**

Date of Commencement of Beneficial Owner

- Cascade Test
- Core elements to Identify a BO



## PART 3

### PART THREE - CHANGES IN NATURE OF THE RELATIONSHIP BETWEEN THE BENEFICIAL OWNER AND THE COMPANY

NOTICE IS GIVEN THAT ON THE \_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_ THE FOLLOWING PERSON(S) CHANGED THEIR PREVIOUS NATURE OF THE RELATIONSHIP BETWEEN THE BENEFICIAL OWNER AND THE COMPANY

**Date of Change for  
Nature of  
Beneficial Owner  
Relationship**

NAME OF BENEFICIAL OWNER	PREVIOUS NATURE OF THE RELATIONSHIP BETWEEN THE BENEFICIAL OWNER AND THE COMPANY	CURRENT NATURE OF THE RELATIONSHIP BETWEEN THE BENEFICIAL OWNER AND THE COMPANY
	<p><b>RELATIONSHIP TO COMPANY</b></p> <p><u>Ultimate Ownership</u></p> <p><input type="checkbox"/> Owns 25% - 50% interest/voting rights in the company</p> <p><input type="checkbox"/> Owns 51% - 75% interest/voting rights in the company</p> <p><input type="checkbox"/> Owns 76% - 100% interest/voting rights in the company</p> <p><input type="checkbox"/> Beneficial owner of the corporate subscriber</p> <p>_____ (state name of corporate subscriber)</p> <p><u>Ultimate Control of the Company</u></p> <p><input type="checkbox"/> Has the ability to determine the policy of the company <input type="checkbox"/> Has the ability to appoint and remove Directors of the company <input type="checkbox"/> Director or Board of Directors</p> <p><u>Control of the Management of the Company</u></p> <p><input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> General Manager <input type="checkbox"/> Chief Financial Officer</p> <p><input type="checkbox"/> Chief Operations Officer <input type="checkbox"/> Other _____</p>	<p><b>RELATIONSHIP TO COMPANY</b></p> <p><u>Ultimate Ownership</u></p> <p><input type="checkbox"/> Owns 25% - 50% interest/voting rights in the company</p> <p><input type="checkbox"/> Owns 51% - 75% interest/voting rights in the company</p> <p><input type="checkbox"/> Owns 76% - 100% interest/voting rights in the company</p> <p><input type="checkbox"/> Beneficial owner of the corporate subscriber</p> <p>_____ (state name of corporate subscriber)</p> <p><u>Ultimate Control of the Company</u></p> <p><input type="checkbox"/> Has the ability to determine the policy of the company <input type="checkbox"/> Has the ability to appoint and remove Directors of the company <input type="checkbox"/> Director or Board of Directors</p> <p><u>Control of the Management of the Company</u></p> <p><input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> General Manager <input type="checkbox"/> Chief Financial Officer</p> <p><input type="checkbox"/> Chief Operations Officer <input type="checkbox"/> Other _____</p>

### PART FOUR – GENERAL CHANGES TO BENEFICIAL OWNERSHIP INFORMATION

<input type="checkbox"/> Change Of Occupation of Beneficial Owner	<input type="checkbox"/> Change Of Name of Beneficial Owner ( <i>indicate reason for change of name</i> )  <input type="checkbox"/> MARRIAGE CERTIFICATE <input type="checkbox"/> DEED POLL  <i>PROOF OF CHANGE OF NAME MUST BE SUBMITTED WITH FORM.</i>	<input type="checkbox"/> Change Of Address of Beneficial Owner	<input type="checkbox"/> Change Of Nationality of Beneficial Owner
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*Provide a detailed description of the particulars you are changing, stating old information and the new information as well. For example, if the address is changed you should state from where to where. Address should be complete and include street/district, town, and parish.*

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General Changes:  
Name ,Address,  
Nationality  
,Occupation

A low-angle, upward-looking photograph of a modern skyscraper with a glass facade and curved architectural elements. The building is the background for the entire slide.

# Identification Change Form & Change of Address of Register of Members

## **Form 5A:**

- **For All Companies  
Notice of renewal of  
identification**

## **Form 15:**

**For All Companies change  
of address for the Register  
of Members changes**



# FORM 5A



## THE COMPANIES ACT OF JAMAICA NOTICE TO THE REGISTRAR OF COMPANIES OF RENEWAL OF IDENTIFICATION *(Pursuant to section 377AD of the Companies Act of Jamaica)*

COMPLETE THIS FORM IN BLOCK CAPITALS ONLY WITHIN THE PRESCRIBED FIELDS. PUT "N/A" IN FIELDS THAT DO NOT APPLY.

1. NAME OF COMPANY			
1A. COMPANY NUMBER		1B. COMPANY TAXPAYER REGISTRATION NUMBER	

### 2. DETAILS OF PERSON THAT IDENTIFICATION RELATES TO

Please attach a certified copy of the renewed identification document. The copy must be certified to be a true copy of the original by a Justice of the Peace, Notary Public, Attorney-at-law, Commissioner of Oaths, Apostille, the Ambassador or Consul-General.

NAME OF PERSON THAT IDENTIFICATION RELATES TO:	NAME OF PERSON THAT IDENTIFICATION RELATES TO:	NAME OF PERSON THAT IDENTIFICATION RELATES TO:
<b>POSITION OF PERSON IN COMPANY:</b> <input type="checkbox"/> Director <input type="checkbox"/> Member / Shareholder <input type="checkbox"/> Company Secretary <input type="checkbox"/> Beneficial Owner <input type="checkbox"/> Other	<b>POSITION OF PERSON IN COMPANY:</b> <input type="checkbox"/> Director <input type="checkbox"/> Member / Shareholder <input type="checkbox"/> Company Secretary <input type="checkbox"/> Beneficial Owner <input type="checkbox"/> Other	<b>POSITION OF PERSON IN COMPANY:</b> <input type="checkbox"/> Director <input type="checkbox"/> Member / Shareholder <input type="checkbox"/> Company Secretary <input type="checkbox"/> Beneficial Owner <input type="checkbox"/> Other
<b>TYPE OF IDENTIFICATION:</b> <input type="checkbox"/> Passport <input type="checkbox"/> Driver's License <input type="checkbox"/> Other	<b>TYPE OF IDENTIFICATION:</b> <input type="checkbox"/> Passport <input type="checkbox"/> Driver's License <input type="checkbox"/> Other	<b>TYPE OF IDENTIFICATION:</b> <input type="checkbox"/> Passport <input type="checkbox"/> Driver's License <input type="checkbox"/> Other
<b>DATE OF ISSUE OF IDENTIFICATION:</b> <i>(This refers to the date of issue of the identification document being filed with this form)</i>  {dd/mm/yyyy}	<b>DATE OF ISSUE OF IDENTIFICATION:</b> <i>(This refers to the date of issue of the identification document being filed with this form)</i>  {dd/mm/yyyy}	<b>DATE OF ISSUE OF IDENTIFICATION:</b> <i>(This refers to the date of issue of the identification document being filed with this form)</i>  {dd/mm/yyyy}
<b>DATE OF EXPIRY OF IDENTIFICATION:</b> <i>(This refers to the date of expiry of the identification document being filed with this form)</i>  {dd/mm/yyyy}	<b>DATE OF EXPIRY OF IDENTIFICATION:</b> <i>(This refers to the date of expiry of the identification document being filed with this form)</i>  {dd/mm/yyyy}	<b>DATE OF EXPIRY OF IDENTIFICATION:</b> <i>(This refers to the date of expiry of the identification document being filed with this form)</i>  {dd/mm/yyyy}

Government issued ID should be used.

### 3. DECLARATION

To the best of my knowledge, information, and belief, I hereby certify the contents of this form to be accurate.

NAME OF DECLARANT			
CAPACITY	<input type="checkbox"/> Director	<input type="checkbox"/> Secretary	<input type="checkbox"/> Authorised Official
SIGNATURE OF DECLARANT		DATE	

# Form 5A

## Section 377AD

### Certified by:

- (a) an attorney-at-law;
- (b) a consular officer;
- (c) a diplomatic officer;
- (d) a Justice of the Peace;
- (e) a Notary Public;
- (f) an officer duly authorized by law to administer oaths; or
- (g) the affixing of an Apostille.

# The Annual Returns Ask about the Address of Register of Members

4. HAS THERE BEEN A CHANGE IN THE REGISTERED OFFICE ADDRESS DURING THE PERIOD FOR WHICH THE ANNUAL RETURN IS MADE UP?	<input type="checkbox"/> YES <input type="checkbox"/> NO
4. HAS THERE BEEN A CHANGE IN THE REGISTERED OFFICE ADDRESS DURING THE PERIOD FOR WHICH THE ANNUAL RETURN IS MADE UP? <i>(If yes, notice must be given to the Registrar using a Form 17)</i>	<input type="checkbox"/> YES <input type="checkbox"/> NO
5. IS/ARE THE REGISTER OF MEMBERS/DIRECTORS' SHAREHOLDINGS / DEBENTURE HOLDINGS / DIRECTORS' SERVICE CONTRACTS LOCATED AT AN ADDRESS DIFFERENT FROM THE REGISTERED OFFICE <i>(If yes, this information must be presented in a schedule and attached to this form)</i>	<input type="checkbox"/> YES <input type="checkbox"/> NO
6. HAS THERE BEEN AN INCREASE IN THE REGISTERED NUMBER OF MEMBERS DURING THE PERIOD FOR WHICH THE ANNUAL RETURN IS MADE UP? <i>(If yes, notice must be given to the Registrar using a Form 5)</i>	<input type="checkbox"/> YES <input type="checkbox"/> NO
7. PLEASE INDICATE THE TOTAL AMOUNT OF INDEBTEDNESS OF THE COMPANY, IF ANY \$ _____	This information relates only to charges which are required to be filed with the Companies Office of Jamaica.
FOR OFFICIAL USE ONLY COMPANY #: _____	1

Where the Register of Members is kept







NOTICE OF ADDRESS OF REGISTERS

1. NAME OF COMPANY

1A. COMPANY NUMBER

1C. COMPANY TAX NUMBER

2. LOCATION OF REGISTERED OFFICE

STREET

TOWN

POST OFFICE

PARISH/COUNTRY

3. MAILING ADDRESS

STREET

TOWN

POST OFFICE

PARISH/COUNTRY

4. LOCATION OF REGISTER OF MEMBERS IF NOT KEPT AT THE REGISTERED OFFICE

ITEM 4

STREET

TOWN

POST OFFICE

PARISH/ COUNTRY

1

4. LOCATION OF REGISTER OF MEMBERS IF NOT KEPT AT THE REGISTERED OFFICE

STREET

TOWN

POST OFFICE

PARISH/ COUNTRY

1

Where the Register is **NOT**  
kept at the Registered  
Office

5. LOCATION OF BRANCH REGISTER IF NOT KEPT AT THE REGISTERED OFFICE

STREET	
TOWN	
POST OFFICE	
PARISH/ COUNTRY	

5A. WILL BRANCH REGISTER BE DISCONTINUED?  YES  
 NO

5B. IF YES, FROM WHICH DATE?

6.

DATE	PRINTED NAME	SIGNATURE	CONTACT #

CAPACITY:

DIRECTOR  
 SECRETARY  
 AUTHORIZED OFFICIAL

# Form 15

Where the Branch Register is **NOT** kept at the Registered Office

**14 days**  
**to Notify of the Changes**



# Document Acceptance Rules

- Old Forms
- Exemptions

# Document Acceptance Rules 1

**March 31<sup>st</sup> 2024: Resubmissions Old Forms Stops**

- **Guarantee Companies BOR-B for 2023 onwards not the older returns**
- **Overseas Companies BOR-A/B for 2023 onwards not before**
- **Companies with Shares BOR-A for 2017 onwards not before**
- **Penalty**
  - **Removed only late fee of \$2000.00 for each late Annual Return and BOR-A/B**

# Document Acceptance Rules 2

**March 31<sup>st</sup> 2024: Resubmissions Old Forms Stops**

- 1. A BOR Beneficial Ownership Return is required for the following:**
  - a) ALL New Companies applications (Local and Overseas).
  - b) All Annual Returns (19A/B) must have a BO Return attached when they are being filed.
  - c) Form 9 must have a BOR-A attached when it is being filed.
  - d) Overseas Companies must file a BOR-A/B annually
- 2. ALL Resubmissions on the NEW FORMS for New Companies, Annual Returns, Form 9. The BO Forms are needed.**
- 3. ID's are required for all Shareholders/Members and Beneficial owners. At Incorporation and Annually and with the Return of Allotment and shareholder and Beneficial owner changes.**

# THANK YOU FOR LISTENING!



Ministry of Industry  
Investment & Commerce

## STAY IN TOUCH WITH US:



Contact to our email  
[custsupport@orcjamaica.com](mailto:custsupport@orcjamaica.com)



Visit our website  
[www.orcjamaica.com](http://www.orcjamaica.com)  
[www.bohubjamaica.com](http://www.bohubjamaica.com)

