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(See Supplement of the Gazette)

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LEGAL NOTICE NO. 50 OF 2017

Money Laundering and Proceeds of Crime (Amendment of Schedule) Notice, 2017

Pursuant to section 112 of the Money Laundering and Proceeds of Crime Act, 2008¹, I,

MOEKETSI MAJORO

Minister responsible for finance amend the list of Accountable Institutions by deleting Schedule I as amended² and substituting the following:

“Schedule I**List of Accountable Institutions**

- (a) a financial institution as defined under the Financial Institutions Act, 2012³.
- (b) a designated non-financial business and profession (DNFBP) which include the following:
 - (i) a legal practitioner as defined under the Legal Practitioners Act, 1983⁴;
 - (ii) an accountant as defined under the Accountants Act of 1977⁵;
 - (iii) a casino including internet and ship-based casino;
 - (iv) lottery;
 - (v) a real estate agent;
 - (vi) a dealer in precious metals;
 - (vii) a dealer in precious stones;
 - (viii) a trust and a company service provider which include a person

or business providing any of the following services to a third party:

- (viii a) acting as a formation agent of a legal person;
 - (viii b) acting as or arranging for another person to act as a, director or secretary of a company, a partner or a partnership, or a similar position in relation to other legal person;
 - (viii c) providing a registered office; business address or accommodation, correspondence or administrative address of a company, a partnership or any other legal person or arrangement;
 - (viii d) acting as or arranging for another person to act as a trustee of an express or performing the equivalent function for another firm of legal arrangement; or
 - (viii e) acting as or arranging for another person to act as a nominee shareholder for another person;
- (c) the following businesses when clients or customers engage in transactions equal to or above the threshold of M50,000.00:
- (i) a dealer in motor spare parts;
 - (ii) a hardware store;
 - (iii) a manufacture; and
 - (iv) a wholesaler;
- (d) a non-profit organization (NPO);
- (e) a provider of mobile money services;
- (f) a person who provide money remittances services;
- (g) a motor vehicle dealership;

-
- (h) a collective investment scheme;
 - (i) a pension fund;
 - (j) a co-operative society as defined under the Co-Operatives Act, 2000⁶;
 - (k) a person carrying out insurance business under the Insurance Act, 2014⁷;
 - (l) a person licensed under the Capital Markets Regulations, 2014⁸; and
 - (m) any other person or institution who may be declared as such by the Minister by notice in the Gazette.”.

DATED:

**DR. MOEKETSI MAJORO
MINISTER OF FINANCE**

NOTE

- 1. Act No. 4 of 2008
- 2. L.N. No. 30 of 2013 and L.N. No. 112 of 2015
- 3. Act No. 3 of 2012
- 4. Act No. 11 of 1983
- 5. Act No. 9 of 1977
- 6. Act No. 6 of 2000
- 7. Act No. 12 of 2014
- 8. L.N. No. 76 of 2014

LEGAL NOTICE NO. 51 OF 2017

Money Laundering and Proceeds of Crime Regulations, 2017

In exercise of the powers conferred upon me by the Money Laundering and Proceeds of Crime Act 2008¹, I,

MOEKETSI MAJORO

Minister responsible for finance make the following regulations -

PART I - PRELIMINARY**Citation and commencement**

1. These regulations may be cited as the Money Laundering and Proceeds of Crime Regulations, 2017 and shall come into operation on the date of publication in the Government Gazette.

Interpretation

2. In these regulations, unless the context indicates otherwise -
- (a) words and expressions shall have the same meaning assigned to them in the Act;
 - (b) “Act” means the Money Laundering and Proceeds of Crime Act, 2008;

“attempted transaction” means a transaction that a client or customer intended to conduct and took some form of action to do so, and includes entering into negotiations or discussions to conduct the transaction and also includes concrete measures to be taken by an accountable institution or the client or customer;

“beneficial owner” means a natural person who ultimately owns or

controls a client or customer and the natural person on whose behalf a transaction is being conducted, and includes those persons who exercise ultimate effective control over a legal person or arrangement;

“beneficiary of wire transfer” means a natural or legal person or legal arrangement who is identified by the originator as the receiver of the requested wire transfer;

“beneficiary financial institution” means a financial institution which receives the wire transfer from the ordering financial institution directly or through an intermediary financial institution and makes funds available to the beneficiary;

“cross-border wire transfer” means any wire transfer where the ordering financial institution and beneficial institution are located in different countries, and includes any chain of wire transfers in which at least one of the financial institutions involved is located in a different country;

“designated person or entity” means an individual, entity, group or undertakings listed in Schedule 1;

“DNFBP” means designated non-financial business and professions including a business and a profession listed in Schedule 2;

“FATF” means the Financial Action Task Force;

“intermediary financial institution” means a financial institution in a serial or cover payment chain that receives and transmits a wire transfer on behalf of the ordering financial institution and the beneficiary financial institution, or another intermediary financial institution;

“non-profit organisation” means a legal person or arrangement or organisation that primarily engages in raising or disbursing funds for purposes such a charitable, religious, cultural, educational, social or fraternal purposes, or for carrying out of other types of good works;

“originator” means the holder who allows the wire transfer from his or her account, or where there is no account, the natural or legal person that places the order with the ordering financial institution to perform the wire transfer;

“payable-through accounts” means correspondent accounts that are used directly by third parties to transact business on their own behalf;

“resolution” means United Nations Security Council resolution made under Chapter VII of the United Nations Charter;

“risk” means money laundering and terrorist financing risk;

“sanction list” means a list of designated persons or entities published in the Gazette;

“sector supervisory authority” means an institution established by law including institutions and accreditation institutions or ministries and departments listed in Schedule 3;

“serious offences” include offences listed in Schedule 4 which shall also be referred to as “predicate offences to money laundering”;

“third party” means a financial institution and designated non-financial business and profession which is supervised or monitored and is subject to the requirements of regulation 9;

“trustee” means a person under whose control assets have been placed by another person, the settlor, for the benefit of a beneficiary or for a specified purpose;

“Unit” means the Financial Intelligence Unit established under the Act; and

“wire transfer” means any transaction carried out on behalf of an originator through a financial institution or a person who provides money

remittance services by electronic means with a view to making an amount of funds available to a beneficiary person at a beneficiary financial institution, irrespective of whether the originator and the beneficiary are the same person.

PART II - FINANCIAL INSTITUTIONS

Identification of a client or customer

3. (1) A financial institution shall identify a customer when -
 - (i) establishing a business relationship;
 - (ii) carrying out an occasional transaction above the prescribed threshold;
 - (iii) carrying out an occasional transaction which is a cross-border or domestic wire transfer, including serial payments and cover payments;
 - (iv) there is a suspicion of the commission of a serious offence; or
 - (v) the financial institution has doubts about the veracity or adequacy of previously obtained client or customer identification data.

- (2) The client or customer using reliable, independent source documents, data or information.

- (3) The beneficial owner and ensure that the financial institution knows who the beneficial owner is, or understanding the ownership and control structure of the client or customer where the beneficial owner is a legal person.

Purpose of the business relationship

4. A financial institution shall -
- (a) obtain information on the purpose and intended nature of the business relationship;
 - (b) monitor the business relationship and scrutinize the transactions undertaken throughout the course of that relationship to ensure that the transactions being conducted are consistent with the institution's knowledge of the client or customer, their business and risk profile, including, where necessary, the source of funds.

Applying risk based approach

5. (1) A financial institution shall determine the need to undertake the requirements in regulations 3, 4, and 6 using a risk based approach.
- (2) A financial institution shall apply risk based approach in order to ensure that measures to prevent or mitigate money laundering and terrorist financing are commensurate with the risks identified.
- (3) In implementing risk based approach, a financial institution shall have in place processes to identify, assess, monitor, manage and mitigate money laundering and terrorist financing risks.
- (4) Where higher risks are identified, a financial institution shall apply enhanced measures to mitigate those risks. Equally, where the risks are lower, a financial institution may apply simplified measures.
- (5) A financial institution shall not apply simplified measures whenever there is a suspicion of money laundering or terrorist financing. \

Verification of a client's or customer's identification

6. (1) A financial institution shall verify a client's or customer's identity using reliable and independent source documents, data or information.

(2) A financial institution shall take reasonable measures to verify the identity of the beneficial owner.

(3) The requirements to verify the identity of the client or customer and beneficial owner shall apply when -

- (a) establishing a business relationship; and
- (b) conducting a transaction for an occasional client or customer.

(4) Subject to subregulation (3) and in order not to disturb or interrupt the normal conduct or process of business, a financial institution may complete verification of the identity of a client or customer and the beneficial owner as soon as practicable after establishing the business relationship.

Establishment and termination of a business relationship

7. (1) A financial institution shall not open an account or establish a business relation where -

- (a) the financial institution fails to identify a client or customer and beneficial owner;
- (b) the financial institution cannot independently verify a client or customer and beneficial owner;
- (c) the financial institution cannot establish the ownership or control structure of a client or customer in the case of a legal person; or

- (d) the financial institution fails to obtain information on the purpose and intended nature of the business relationship.
- (2) For an existing business relationship, a financial institution shall terminate the business relationship where -
- (a) the financial institution cannot obtain and verify the client's or customer's additional information on identification data;
 - (b) the financial institution fails to obtain additional information on the intended nature and purpose of the business relationship;
 - (c) the financial institution fails to obtain information on the source of funds or wealth of the client or customer; or
 - (d) the client or customer is involved in money laundering or terrorist financing activities.

Dealing with a corresponding business relationship

8. (1) A financial institution shall not enter into or continue with a correspondent banking relationship with a shell bank.
- (2) A financial institution shall not permit or allow corresponding business institutions' accounts from being used by a shell bank.
- (3) A financial institution shall, during the course of establishing and during the business relationship -
- (a) gather sufficient information about the corresponding respondent institution to understand fully the nature of the corresponding respondent institution's business and to determine from publicly available information the reputation of the corresponding respondent institution

and the quality of supervision, including whether the corresponding respondent institution has been subject to a money laundering or terrorist financing investigation or regulatory action;

- (b) assess the corresponding respondent institution's anti-money laundering and counter the financing of terrorism controls;
- (c) obtain approval of senior management before establishing new correspondent business relationship;
- (d) clearly understand the responsibilities of the financial institution and corresponding respondent institution respectively; and
- (e) with respect to "payable-through accounts", be satisfied that the corresponding respondent institution has conducted measures in regulations 3, 4, 5 and 6 on the customers having direct access to accounts of the corresponding respondent institution, and that such information is readily available upon request.

Reliance on an intermediary or third party

9. (1) A financial institution may rely on an intermediary or a third party to perform requirements under regulations 3, 4, 5 and 6, except that reliance on an intermediary or a third party does not extend to outsourcing or agency relationships.

(2) Notwithstanding subregulation (1), a financial institution relying on an intermediary or a third party shall bear the ultimate responsibility over the requirements set out in regulations 3, 4, 5 and 6.

(3) Where a financial institution relies on an intermediary or a third party, a financial institution shall -

- (a) immediately obtain information set out by the requirements under regulations 3, 4, 5 and 6;
- (b) take adequate steps to satisfy itself that copies of identification data and other relevant documentation relating to the requirements under regulations 3, 4, 5 and 6 will be made available from the intermediary or third party upon request without delay;
- (c) satisfy itself that an intermediary or a third party is regulated, supervised or monitored for complying with requirements of regulations 3, 4, 5, 6 and 11; and
- (d) have regard to information available on the level of country risk from which the intermediary or third party operates, provided that where the intermediary or third party in a higher risk country is part of the same financial group adequately implementing anti-money laundering and counter terrorist financing measures, this requirement shall not apply to such financial institution.

Higher risk countries

10. (1) A sector supervisory authority and the Unit shall have the power to issue out directives, instructions, and make pronouncements to financial institutions under their authority to apply enhanced measures under regulations 3, 4, 5 and 6 to their clients or customers from higher risk countries for which these enhanced measures are called for by the FATF or where the sector supervisory authority or the Unit deems appropriate.

(2) Without derogating from the generality of subregulation (1), a sector supervisory authority or the Unit may issue out directives or instructions or make pronouncements for a financial institution under their authority to apply enhanced measures set out in Schedule 5, which measures shall include any other measures that have a similar effect in mitigating risks.

(3) A sector supervisory authority may prohibit a financial institution under its authority from -

- (a) establishing branches or subsidiaries or representative offices of a financial institution in a higher risk country which does not have adequate anti-money laundering and counter terrorist financing systems;
- (b) relying on third parties located in the higher risk country to conduct measures in regulations 3, 4, 5 and 6.

Establishing and maintaining client's or customer's records

11. (1) A financial institution shall keep records of all transactions.

(2) Records kept shall be maintained to enable a financial institution to comply swiftly with information requests from a competent authority, a sector supervisory authority or the Unit.

(3) A financial institution shall maintain records and information obtained pursuant to compliance with the requirements of these regulations.

(4) Records and information obtained shall be kept for a period of at least 5 years beginning from the date a business relationship is terminated or after the date of the occasional transaction.

(5) Where a competent authority, sector supervisory authority or the Unit so directs, a financial institution shall keep records or information for a longer period more than the period specified in subregulation (4), which period, not exceeding 5 years, shall be specified in the directive.

Internal controls

12. (1) A financial institution shall have internal controls to fight money laundering and counter terrorist financing.

(2) The internal controls to be put in place shall include policies, programmes, and procedures for -

- (a) identification of a client or customer;
- (b) dealing with politically exposed persons;
- (c) verification of the identity of a client or customer and beneficial ownership;
- (d) conducting of risk assessment;
- (e) dealing with risk inherent in using new and developing technologies and products;
- (f) record keeping; and
- (g) information sharing within a financial institution's group arrangement for anti-money laundering and counter terrorist financing purposes.

(3) A financial institution shall have processes and systems that will enable the financial institution to meet its obligations under the Act and these regulations.

(4) A financial institution shall put in place adequate safeguards on the confidentiality and exchange of information.

Recruitment of employees

13. (1) A financial institution shall screen employees upon recruitment to ensure high employment standards.

(2) Amongst employees employed, a financial institution shall designate an officer at a senior management level to undertake activities specified under section 19(1) and (2) of the Act.

(3) A designated senior officer shall have the requisite knowledge and understanding of a financial institution's anti-money laundering and counter terrorist financing internal control programmes.

Training of employees

14. (1) A financial institution shall establish a training programme designated to ensure that employees are aware of money laundering and terrorist financing activities.

(2) A financial institution shall develop manuals and training programmes to ensure that employees are aware of -

- (a) know your client or customer and verification requirements;
- (b) reporting of suspicious transactions and transactions above the designated threshold;
- (c) record keeping requirements;
- (d) internal control programmes; and
- (e) obligations under the Act, these regulations, and guidelines issued in terms of the Act.

Audit and supervision

15. (1) A financial institution shall -

- (a) have an independent audit function to test the veracity and adequacy of the internal control procedures, processes, supervision, and systems to fight money laundering and counter terrorist financing; and
- (2) exercise adequate supervision on all its branches, subsidiaries

and representative offices to ensure compliance with the Act, these regulations and guidelines issued in terms of the Act.

Inspections

16. (1) A sector supervisory authority and the Unit shall have the power to conduct anti-money laundering and counter terrorist financing inspections and assessments on a financial institution.

(2) When conducting inspections or assessments, a sector supervisory authority or the Unit may compel the production of any document, record or material which may be necessary to give a glimpse of whether a financial institution complies or does not comply with the Act, these regulations or guidelines issued out under the Act.

(3) Inspections and assessments may be conducted jointly by a sector supervisory authority and the Unit.

(4) A sector supervisory authority shall be obliged to produce inspection and assessment reports and share them with the Unit.

Sharing of information

17. (1) A financial institution with branches, subsidiaries, or representative offices shall share information on anti-money laundering and counter terrorist financing measures employed by the financial institution.

(2) Shared information shall be subject to confidentiality protocols and safeguards applicable within a financial institution.

(3) A financial institution shall ensure that information -

(a) shared does not in any way compromise any inquiry or investigation conducted by a competent authority pursuant to reporting of a suspicious report submitted by a financial institution;

-
- (b) communicated to the financial institution in terms of regulation 10 is shared with all the financial institution's branches, subsidiaries or representative offices.

(4) When sharing information, a financial institution shall satisfy itself that same information is shared.

Compliance

18. (1) A sector supervisory authority and the Unit shall have the power to take such regulatory measures as prescribed under respective regulatory laws to ensure that a financial institution under the sector supervisory authority's or Unit's supervision complies with the Act, these regulations, and guidelines issued in terms of the Act

(2) Where a financial institution fails to comply with the Act, these regulations, and guidelines issued in terms of the Act, a sector supervisory authority or the Unit may impose any or some of these administrative sanctions -

- (a) suspension of a license for a specified period which shall not be for a period of more than 12 months;
- (b) revocation of a license or permit as the case may be;
- (c) additional conditions on the license or permit;
- (d) a public statement to the effect that a relevant financial institution is not compliant with the Act, these Regulations, and guidelines issued in terms of the Act;
- (e) directive obliging a relevant financial institution to perform a specific act or refrain from a certain act mentioned in the directive; or
- (f) forfeiture of certain rights and privileges.

(3) Where the Unit has no power to impose administrative sanctions, the Unit shall recommend to a sector supervisory authority to impose administrative sanctions.

(4) A sector supervisory authority or the Unit shall have the power to impose a financial penalty prescribed under any regulatory law or prescribed under the Act against a financial institution for failure to comply with the Act, these regulations or guidelines issued under the Act.

Reporting suspicious transactions

19. (1) A financial institution shall -

- (a) if it suspects or has reasonable grounds to suspect that a transaction with a client or customer involves funds which are the proceeds of a serious offence listed in Schedule 4, report its suspicion to the Unit;
- (b) report a suspicious transaction by filling completely, sufficiently and timely a suspicious transaction reporting form prescribed pursuant to section 18 of the Act.

(2) Reporting of a suspicious transaction shall be done immediately upon forming the suspicion and in any case, not later than 7 days.

(3) Where a financial institution fails to report as required under subregulation (2), a financial institution shall submit, together with the suspicious transaction report, a written reasonable explanation for the cause of the delay.

(4) A financial institution shall report not only suspicious transactions but also attempted transactions.

(5) Reporting of suspicious and attempted transactions shall be reported irrespective of the amount of the transaction.

(6) Where a suspicious or attempted transaction is in relation to fi-

nancing of terrorism, a financial institution shall specify in the report whether the suspicious or attempted transaction was for the financing of -

- (a) terrorist acts;
- (b) terrorist groups or organisations; or
- (c) individual terrorists.

(7) Reporting of a transaction in relation to subregulation (7) shall be done irrespective of whether there is any link to specific terrorist act or acts.

(8) Where a transaction is known, rather than suspected, to be related to property owned or controlled by or on behalf of a terrorist or terrorist group or organisation, a financial institution shall not complete the transaction.

(9) A financial institution shall adequately, clearly, concisely, and thoroughly describe the factors that made or rendered a transaction or activity suspicious.

(10) Where the Unit has requested additional information other than information submitted in the suspicious transaction report, a financial institution shall submit such additional information within a reasonable time and in any event not later than 14 days of the request for additional information.

(11) A financial institution shall keep a record of a copy of a suspicious or attempted transaction report as well as a copy of additional information submitted.

(12) A financial institution shall not -

- (a) disclose to anyone, including the client or customer, the contents of the suspicious transaction report or that the financial institution has made such a report and neither shall the officials of the Unit disclose the contents of the suspicious transaction reports or that the suspicious or

attempted transaction have been reported to the Unit;

- (b) request any information from the person making or attempting to make a transaction that would not normally be requested when conducting a transaction to avoid tipping off.

(13) There shall be immunity from criminal or civil proceedings for a financial institution including its directors, employees, or officers, which submits a suspicious or attempted transaction report in good faith and the immunity shall extend to situations where a financial institution voluntarily provide information to the Unit because of suspicion of a serious offence activity.

(14) Where a financial institution decides to terminate a business relationship with the client or customer upon filing a suspicious transaction report, the financial institution shall include that decision as part of the information in the suspicious transaction report.

Reporting threshold transactions

20. (1) A financial institution shall report any transaction of a prescribed threshold amount of money or as may be prescribed in accordance with section 16 of the Act as amended.

(2) When submitting a prescribed threshold transaction report, a financial institution shall submit the report detailing all threshold transactions that occurred for a period starting from the beginning of the month to the end of such month.

(3) A threshold transaction report shall be submitted immediately at the end of the month and in any event not later than 5 days in the preceding month.

(4) Where a threshold transaction is submitted later than the period prescribed in subregulation (3), a financial institution shall submit, together with such threshold transaction report, a written reasonable explanation for the delay.

(5) A financial institution shall report a threshold transaction by filling completely, sufficiently and timely a threshold transaction reporting form prescribed pursuant to section 16 of the Act as amended.

(6) The Unit shall be empowered to give such directives or instructions from time to time pertaining to inscription of security protocols so as to ensure confidentiality of threshold transactions reports and a financial institution shall observe such directives or instructions.

(7) The Unit may issue out instructions on the applicable template to be used by a financial institution when reporting threshold transactions.

(8) A financial institution shall differentiate between threshold transactions taking place across borders and threshold transactions taking place within the financial institution, thus reporting shall clearly show cross-border threshold transactions vis-à-vis intra threshold transactions.

Registration with the Unit

21. (1) A financial institution shall register with the Unit in a form to be prescribed by the Unit.

(2) An existing financial institution shall register with the Unit within 90 days of publication of the prescribed form by the Unit.

(3) Where a financial institution is established after the publication of the prescribed form, the financial institution shall register with the Unit within 30 days of its establishment.

(4) The registration of a financial institution shall be accompanied by such particulars as are required under the registration form prescribed by the Unit.

(5) The Unit shall keep and maintain a register of every financial institution registered.

(6) A financial institution registered shall notify the Unit, in writing, of any changes to the particulars furnished in terms of this regulation within 60 days of such changes.

(7) A financial institution which fails to register with the Unit as required under this section may be subjected to financial penalty of a fine not exceeding M50, 000.00.

PART III - DESIGNATED NON-FINANCIAL BUSINESS AND PROFESSION (DNFBP) AND NON-PROFIT ORGANISATION (NPO)

Identification of a client or customer and record keeping

22. A designated non-financial business and profession shall undertake and observe the requirements of regulations 3, 4, 5, 6 and 11 subject to the following:

- (a) a casino-when clients or customers engage in financial transactions equal to or above the threshold of M25, 000.00;
- (b) a real estate agent-when involved in transactions for clients or customers concerning the buying and selling of real estate provided that a real estate agent shall comply with the requirements of regulations 3, 4, 5 and 6 in respect of both the clients or customers and the vendors of the property;
- (c) a dealer in precious metals and dealer in precious stones-when they engage in any cash transaction with a client or customer equal to or above the applicable threshold of M100, 000.00;
- (d) A lawyer, notary, other independent legal professional and accountant-when they prepare for or carry out transactions for their clients or customers concerning the

following activities -

- (i) buying and selling of real estate;
 - (ii) managing of client's or customer's money, securities or other assets;
 - (iii) management of bank, savings or securities accounts, or books of accounts;
 - (iv) organisation of contributions for the creation, operation or management of companies;
 - (v) buying and selling of business entities; or
 - (vi) creation, operation or management of legal persons or arrangements;
- (e) a trust and company service provider-when preparing for or carrying out transactions for clients or customers concerning the following activities -
- (i) acting as a formation agent of legal persons;
 - (ii) acting as or arranging for another person to act as a director or secretary of a company, a partner of a partnership, or a similar position in relation to other legal persons;
 - (iii) providing a registered office, business address or accommodation, correspondence or administrative address of a company, a partnership or any other legal person or arrangement;
 - (iv) acting as or arranging for another person to act

as a trustee of an express trust or performing the equivalent function for another firm of legal arrangement; or

- (v) acting as or arranging for another person to act as a nominee shareholder for another person.

Measures applicable to DNFBP

23. Regulations 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20 and 21 shall apply, with necessary modifications, to all designated non-financial businesses and professions subject to the following:

- (a) lawyers, notaries, other independent legal professionals, and accountants shall report suspicious transactions on behalf of or for clients or customers when they are engaged in financial transactions in relation to the activities described in regulation 22(4);
- (b) dealers in precious metals and dealers in precious stones shall report suspicious transactions when they engage in any cash transaction with a customer equal or above the applicable threshold of M100, 000.00;
- (c) trust and company service providers shall report suspicious transactions on behalf of or for clients or customers when they engage in a transaction in relation to activities described in regulation 22(5).

Non-profit organisation

24. (1) A non-profit organisation shall conduct its affairs in a transparent manner in order to engender greater confidence in the sector, donor community, and the general public.

- (2) A non-profit organisation shall ensure that the funds or services

it acquires or receives are not -

- (a) proceeds of a serious offence;
- (b) intended to finance a terrorist, terrorist group or organisation; or
- (c) intended for the use by terrorist groups or organisations posing as legitimate non-profit organisations.

(3) A non-profit organisation shall keep and maintain information on the -

- (a) purpose and objectives of its stated activities; and
- (b) identity of the person or persons who own, control or direct its activities, including senior officers, board members and trustees.

(4) A non-profit organisation shall prepare and file with the sector supervisory authority annual financial statements that provide detailed breakdowns of incomes and expenditures.

(5) A non-profit organisation shall put in place appropriate controls to -

- (a) ensure that all funds are fully accounted for and are spend in a manner that is consistent with the purpose and objectives of the non-profit making organisation's stated activities;
- (b) undertake outreach programmes to raise awareness for employees, trustees, and beneficiaries about the vulnerabilities of money laundering and terrorist financing risks; and

- (c) conduct its transactions through, where feasible, regulated financial channels.
- (6) A non-profit organisation shall -
- (a) establish the identity, credentials, and good standing of its beneficiaries;
 - (b) verify or confirm the identity, credentials, and good standing of its beneficiaries;
 - (c) keep records and information of the identity of significant donors subject to respecting donors confidentiality where applicable;
 - (d) keep and maintain, for a period of at least 5 years, records of transactions made under these regulations;
 - (e) make available all records and information, without delay, kept and maintained to a competent authority, sector supervisory authority/accrediting institution or the Unit upon appropriate request; and
 - (f) comply with rules and regulations, including rules and standards applied by a sector supervisory authority or self-regulatory organisation.
- (7) A non-profit organisation, including persons who own, control or direct its activities, senior officers, board members and trustees, which is -
- (a) a front for raising funds for a terrorist, terrorist group or organisation;
 - (b) being exploited as a conduit or channel for terrorist financing, including for the purpose of escaping asset freezing measures; or

- (c) concealing, obscuring, or disguising the diversion of funds intended for legitimate purposes, but redirected for the benefit of a terrorist, terrorist group or organisation,

commits an offence, and shall be liable on conviction to imprisonment for a period not exceeding 25 years or a fine not exceeding M25, 000, 000.00 or both.

(8) A sector supervisory authority or self-regulatory organisation may impose an administrative sanction or financial penalty not exceeding M50, 000.00 against a non-profit organisation that fails to comply with subregulation (6).

PART IV - FINANCIAL SANCTIONS RELATED TO TERRORIST FINANCING AND FINANCING OF PROLIFERATION

Financing and supporting terrorist activities

25. (1) Where a person contributes to the commission of an offence within the meaning of section 65(1) of the Act it shall be sufficient to show that such contribution was intentional in that it was made -

- (a) with the aim of furthering the criminal activity or criminal purpose of the group or organisation; or
- (b) in the knowledge of the intention of the group or organisation to commit a terrorist financing offence.

(2) Where a person is charged with terrorist financing, it shall be irrelevant whether the person alleged to have committed the offence is in Lesotho or in another country different from where the -

- (a) terrorist, terrorist group or organisation is located;
- (b) terrorist act occurred; or
- (c) terrorist act will occur.

Establishment of the Anti Terrorism Committee

26. (1) There is established a committee to be known as the Anti Terrorist Committee, in these regulations to be called “the Committee” comprising the following officers or their representatives -

- (a) the Principal Secretary Ministry of Finance;
 - (b) the Principal Secretary Ministry of Home Affairs;
 - (c) the Principal Secretary Ministry of Foreign Affairs and International Relations;
 - (d) the Commissioner of Police;
 - (e) the Governor of the Central Bank; and
 - (f) the Director of the Financial Intelligence Unit.
- (2) The Committee shall -
- (a) advise the Minister on the implementation of the Resolutions;
 - (b) coordinate the implementation of the Resolutions;
 - (c) recommend to the Minister proposals for designating or listing a person or entity in accordance with these regulations;
 - (d) develop procedures to communicate sanctions list;
 - (e) collaborate with law enforcement, national intelligence service and sector supervisory authorities to ensure compliance and monitoring of measures to implement the Resolutions.

Designation and identification of persons and entities

27. (1) Where a relevant United Nations Security Council Sanctions Committee has made a decision designating a person or entity and communicated or published such a decision in accordance with its established modes of communication, the communication shall be transmitted through Ministry responsible for foreign affairs and international relations in Lesotho.

(2) Upon receipt of a communication the Minister responsible for foreign affairs and international relations shall, without delay, submit designation to the Minister and without delay, by notice published in the Gazette, the Minister shall publish Sanctions Lists in respect of a designated person or entity.

(3) Sanction List of already designated persons and entities shall be immediately published in the Gazette upon publication of these regulations.

(4) Sanction List shall be for a designated person or entity if such person or entity is, for purposes of -

- (a) United Nations Security Council Resolutions 1267 (1999), 1989 (2011) and their Successor Resolutions listed in Schedule 6 and future successor resolutions to Resolution 1267(1999) -
 - (i) a person or entity participating in the financing, planning, facilitating, preparing, or perpetrating acts or activities by, in conjunction with, under the name of, on behalf of, or in support of; selling or transferring arms and related material to; recruiting for; or supporting acts or activities of Al-Qaida, or any cell, affiliate, splinter group or derivative thereof; or
 - (ii) an undertaking owned or controlled, directly or indirectly, by any person or entity designated pursuant to sub-paragraph (i), or by persons

acting on their behalf or at their direction;

- (b) United Nations Security Council Resolution 1267 (1999), 1988 (2011), and their successor resolutions -
 - (i) a person or entity participating in the financing, planning, facilitating, preparing, or perpetrating acts or activities by, in conjunction with, under the name of, on behalf of, or in support of; supplying, selling or transferring arms and related materials to; recruiting for; or otherwise supporting acts or activities of those designated and other individuals, groups, undertakings and entities associated with the Taliban in constituting a threat to the peace, stability and security of Afghanistan; or
 - (ii) an undertaking owned or controlled, directly or indirectly, by any person or entity designated pursuant to subparagraph (i), or by persons acting on their behalf or at their direction.

- (c) United Nations Security Council Resolutions 1373 (2001) -
 - (i) a person or entity who commits or attempts to commit terrorist acts, or who participates in or facilitates the commission of terrorist acts;
 - (ii) an entity owned or controlled, directly or indirectly, by any person or entity designated pursuant to subparagraph (i); or
 - (iii) a person or entity acting on behalf of, or at the direction of, any person or entity designated pursuant to subparagraph (i).

(5) Sanction List shall be for a designated person or entity if such person or entity is designated in accordance with Resolutions 1718(2006), 1737(2006), 1747(2007), 1803(2008) or 1829(2010) or their successor resolutions as set out in Schedule 7.

(6) The Committee shall, on reasonable grounds, determine whether a person or entity has been identified as a person or entity engaged in activities specified in subregulation (3)(a), (b) or subregulation (5) and recommend to the Minister to propose designation or listing of such person or entity to the relevant United Nations Security Council Sanctions Committee.

(7) The recommendation referred to in subregulation (6) shall detail the material facts or supporting evidence of activities associated with the identified person or entity, which may include -

- (a) information on the residence and nationality of the person or entity;
- (b) specific findings demonstrating the association or alleged activities;
- (c) supporting evidence or documents that can be supplied;
- (d) details of any connection with a currently listed person where applicable; or
- (e) name of the person or person responsible for the decisions of a designated group, undertaking or entity.

(8) The Minister shall submit the proposal for designation or listing using the Form in Schedule 8.

(9) The Committee shall on reasonable grounds determine whether a person or entity has been identified as a person or entity engaged in activities specified in subregulation (3)(c) and recommend to the Minister to designate and publish in the Gazette the name of such person or entity in the Sanction List.

(10) When submitting a recommendation to designate under subregulation (9), the Committee shall detail the material facts or supporting evidence of activities associated with the identified person or entity, which may include information specified in subregulation (7).

(11) A sector supervisory authority, the Unit, or relevant competent authority shall require any person or entity, including a financial institution, designated non-financial business and profession or non-profit making organisation under its authority to identify within its business dealings and relationships whether a beneficiary, client, customer, a person or persons who own, control or direct its activities, including senior officers, board members and trustees, as the case might be, is a designated person or entity.

(12) A criminal charge or conviction of a person or entity shall not be a prerequisite for a submission of a proposal for designation or listing.

(13) Where -

- (a) a designation or request for designation is made by a country pursuant to regulation 27(3)(c), it shall be transmitted to the Ministry responsible for matters relating to foreign affairs and international relations in Lesotho and upon receipt of a request, the Ministry shall, without delay, submit the request to the Minister of Finance for his consideration and the Minister shall, without delay, on the advice of the Committee, make a determination whether to designate the person or entity; or
- (b) freezing order has been issued in accordance with regulation 28(1) the Minister shall, through the Ministry responsible for foreign affairs and international relations, request another country to freeze funds or other assets in accordance with its domestic laws.

Freezing order

28. (1) Where a person or entity has been designated and listed in accordance with regulation 27, the Minister shall publish in the Gazette a freezing order directing a person or entity to freeze without delay and without prior notice funds or other assets of the designated person or entity.

(2) The freezing order specified in subregulation (1) shall empower a sector supervisory authority, the Unit, or the Committee to issue out to a person or accountable institution a directive, instruction, or request to observe and comply with the freezing order and to freeze, without delay and without prior notice, the funds or other assets, and to ensure that no funds and other assets are made available to or for the benefit of a person or entity -

- (a) designated by the United Nations Security Council Resolution 1267(1999) and its Successor Resolutions in Schedule 6 and future successor resolutions as a person or entity engaged in activities listed in regulation 27(3)(a);
- (b) designated by the United Nations Security Council Resolution 1267(1999), 1988(2011), and their successor resolutions as a person or entity engaged in activities listed in regulation 27(3)(b);
- (c) proposed for designation by the Minister or designated by another state pursuant to Security Council Resolution 1373(2001) as a person or entity engaged in activities listed in regulation 27(3)(c); or
- (d) designated in accordance with regulation 27(5).

(3) When undertaking obligations under subregulation (2), a person or an entity, including a financial institution, a designated non-financial business, a profession and a non-profit making organisation shall -

- (a) respect the rights of affected parties;

- (b) respect the rule of law; and
- (c) recognise the rights of innocent third parties.

Sanctions against terrorist financing

29. (1) Where there are funds or other assets in their custody or control, a person or entity, including a financial institution, designated non-financial business and profession, and non-profit making organisation shall stop -

- (a) the flow of funds or other assets to a terrorist, terrorist groups or organisations;
- (b) use of funds or other assets by a terrorist, terrorist groups or organisations.

(2) When undertaking obligations under subregulation (1), any person or entity, including a financial institution, designated non-financial business and profession, and non-profit making organisation shall -

- (a) respect the rights of affected parties;
- (b) respect the rule of law; and
- (c) recognise the rights of innocent third parties.

Prohibition of dealing with funds and other assets

30. (1) No person or entity, including a financial institution, designated non-financial business and profession, and non-profit making organisation shall make any funds or other assets, economic resources, or financial or other related services available, directly or indirectly, wholly or jointly, for the benefit of designated persons and entities identified under regulation 27 and any person and entity acting on behalf of, or at the direction of such persons or entities unless authorised or notified in writing by a sector supervisory authority, the Unit, or any competent authority, exercising its powers under these regulations or any

law in Lesotho.

(2) Nothing in this regulation shall be construed as derogation from the obligation to protect the rights of *bona fide* third parties acting in good faith when implementing this regulation.

(3) A person who contravenes this regulation commits an offence, and shall on conviction be liable to imprisonment for a period not exceeding 10 years or a fine of not exceeding M1,000,000.00.

(4) Notwithstanding subregulation (3), the Minister may impose against a person, financial institution, designated non-financial business and profession, or non-profit organisation, a financial penalty not exceeding M50,000.00 for non-compliance with subregulation (1).

Freezing of fund and other assets

31. (1) Where there are funds or assets in their custody or control, any person or entity, including a financial institution, designated non-financial business and profession, or non-profit making organisation shall, act upon a freezing order and freeze, without delay and without prior notice, funds or assets of persons or entities identified pursuant to regulation 27 to the extent that -

- (a) the funds or assets are wholly or jointly owned or controlled, directly or indirectly, by those persons or entities;
- (b) it is not necessary that the funds or other assets are linked or tied to a particular terrorist act, plot or threat;
- (c) the funds or other assets derive or are generated from funds or other assets owned or controlled, directly or indirectly, by those persons or entities; or
- (d) the funds or other assets are the funds or other assets of persons or entities acting on behalf of, or at the direction

of those persons or entities.

(2) An accountable institution which includes a financial institution, designated non-financial business and profession, or non-profit making organisation shall, immediately upon freezing of the funds and other assets pursuant to subregulation (1), report to the Unit, in accordance with section 18 of the Act and a person or entity who is not designated as an accountable institutions under the Act shall immediately report to the Committee actions taken pursuant to subregulation (1).

(3) Where a report is received in accordance with subregulation (2), a sector supervisory authority shall conduct an inspection to verify the correctness or otherwise of the report immediately and thereafter share the inspection report with the Unit for ultimate dissemination to a competent authority and the requirement to conduct the inspection shall be extended to the Unit, where relevant.

(4) Nothing in this regulation shall be construed as derogation from the obligation to protect the rights of *bona fide* third parties acting in good faith when implementing this regulation.

(5) The Minister may impose against a person, a financial institution, designated non-financial business and profession, or non-profit organisation, a financial penalty not exceeding M50,000.00 for non-compliance with subregulations (1) and (2).

Access to frozen assets and other assets

32. (1) Where funds or other assets have been dealt with pursuant to Part III, the Committee shall recommend to the Minister to allow a person or entity identified pursuant to regulation 27 -

- (a) to have access to the funds or other assets if they are -
 - (i) necessary for basic expenses, including payment for foodstuffs, rent or mortgage, medicines and

medical treatment, taxes, insurance premiums, or public utility charges;

- (ii) payment for reasonable professional fees and reimbursement of incurred expenses associated with the provision of legal services; or
 - (iii) fees or service charges for routine holding or maintenance of frozen funds or other financial assets or economic resources.
- (b) to gain from the accounts dealt with pursuant to Part IV -
- (i) interest or other earnings due on those accounts; and
 - (ii) payments due under contracts, agreements or obligations that arose prior to the date on which those accounts became subject to Part III.

(2) Access to frozen funds or other assets pursuant to regulation 27(3)(a), (b) and (4) shall be authorised after the Minister has notified the relevant United Nations Security Sanctions Committee and upon receipt of approval thereof.

(3) When making a notification under subsection (2), the Minister shall provide information on -

- (a) recipient's name and addresses;
- (b) recipient's reference number on the Sanctions List;
- (c) purpose of payment and justification of the determination of expenses falling under subregulation (1); and
- (d) where the recipient's frozen assets or other assets are kept.

Delisting of persons and entities and unfreezing of funds and other assets

33. (1) Where the Minister -
- (a) through the Ministry responsible for foreign affairs, receives information from relevant United Nations Security Council Sanctions Committee that a person or an entity in the Sanctions List is no longer subject to regulation 27(3)(a),(b) and (5), the Minister shall remove the person or entity from the Sanction List and in doing so the Minister shall also revoke the freezing order in respect of that person or entity;
 - (b) upon reasonable grounds believe that a person or an entity in the Sanctions List is no longer subject to regulation 27(3)(c) the Minister shall remove the person or entity from the Sanction List and in doing so the Minister shall also revoke the freezing order in respect of that person or entity.
- (2) Request or recommendation to remove a person or entity from the Sanctions List shall -
- (a) state why the person or entity is no longer associated or connected with activities under regulation 27;
 - (b) state the person's or entity's current activities, including occupation where relevant and information of possession, control, or ownership of assets; and
 - (c) submit any documentation supporting the request for delisting with an explanation of its relevance.
- (3) Where a person or entity has been dealt with in accordance with subregulation (1), the person or entity, including a financial institution, designated non-financial business and profession, or non-profit making organisation

shall unfreeze funds or other assets of such a person or entity.

(4) Where, upon verification that the person or entity appearing in the Sanctions List is not a person or entity identified and designated or listed, there are clear indications that a person or entity, with a similar name as a person or entity identified pursuant to regulation 27, has been inadvertently affected by any action exercised pursuant to the provisions of Part IV, the Committee shall recommend to the Minister to revoke the designation published in the Gazette and revoke a freezing order in respect of a person or entity inadvertently listed in the Sanctions List.

(6) Nothing in these regulations shall preclude a person or entity subjected to designation and listing under relevant Security Council Resolutions from directly submitting a request for delisting to a relevant Security Council Committee.

Immunity and confidentiality

34. (1) An action, or suit, or other proceedings shall not lie against a person acting in the ordinary course of giving effect to Part IV where such actions are taken in good faith.

(2) A person entrusted to implement Part IV shall not disclose information without proper authorization.

PART V - MISCELLANEOUS PROVISIONS

International Cooperation

35. (1) Where a foreign State requests assistance to locate or seize property in Lesotho suspected to be tainted property in respect of an offence within its jurisdiction, the request shall be submitted to a relevant competent authority,

save for the Police, where the request shall be submitted to the Director of Public Prosecutions.

(2) A request for assistance on behalf of the Kingdom of Lesotho to a foreign State to locate or seize property in a foreign State may be made by a relevant competent authority, save for the Police where the request shall be made by the Director of Public Prosecutions.

(3) A request made and received shall be accompanied by acknowledgement of receipt and provision of updates as the case may be by a competent authority or the Director of Public Prosecutions making or receiving the request.

(4) If a competent authority or the Director of Public Prosecutions no longer needs the assistance requested, such shall be promptly communicated to the requested State.

(5) Updates on requests made shall be submitted to a requesting foreign State within a reasonable time, and in any event not later than 90 working days.

(6) When making a request for assistance in a foreign State, a competent authority or the Director of Public Prosecutions may provide the time within which assistance is requested which will depend on the urgency of the matter, and may indicate that the requested State can be contacted every 30, 60, or 90 days.

(7) A request for assistance by a foreign State or a competent authority or the Director of Public Prosecutions shall be made in a language specified by the requested State and shall include information in Schedule 9.

General penalty

36. (1) Where a person or an entity, including a financial institution, designated non-financial business and profession, or non-profit organisation fails to comply with a requirement under these regulations, such non-compliance shall be regarded as a commission of an offence, and shall be punishable and where no penalty is specified, upon conviction, to -

- (a) in the case of non-compliance with requirements related to anti-money laundering measures, imprisonment for a period not exceeding 10 years or a fine of not less than M100, 000.00 or both; and
- (b) in the case of non-compliance with requirements related to counter terrorist financing measures, imprisonment for a period not exceeding 15 years or a fine of not less than M150, 000.00 or both.

(2) Notwithstanding subregulation (1), a sector supervisory authority or the Unit may impose against a financial institution, designated non-financial business and profession, or non-profit organisation, a financial penalty not exceeding M50, 000.00 for non-compliance with any regulation where no administrative sanction has been specified.

DATED:

DR. MOEKETSI MAJORO
MINISTER OF FINANCE

NOTE

1. Act No. 4 of 2008

SCHEDULES

Schedule 1

Designated Person or Entity (regulation 2)

1. Individual, entity, group, or undertaking designated by the Committee of the United Nations Security Council established pursuant to Resolution 1267 (1999) (the 1267 Committee), as being an individual associated with Al-Qaida, entity, group, or undertaking associated with Al-Qaida.
2. Individual, entity, group, or undertaking designated by the Committee of the United Nations Security Council established pursuant to Resolution 1988 (2011) (the 1988 Committee), as being associated with the Taliban in constituting a threat to the peace, stability and security of Afghanistan, or individual, entity, group, or undertaking associated with the Taliban.
3. Any natural or legal person or entity identified and submitted, to the relevant United Nations Security Council Committee for designation or listing, by the Kingdom of Lesotho or another country pursuant to the United Nations Security Council Resolution 1373 (2001).
4. Any natural or legal person or entity designated for the Application of targeted financial sanctions pursuant to the United Nations Security Council Resolution 1718 (2006) and its successor resolutions by the United Nations Security Council in annexes to the relevant resolutions, or by the United Nations Security Council Committee established pursuant to Resolution 1718 (2006) (the 1718 Sanctions Committee) pursuant to the United Nations Security Council Resolution 1718 (2006).
5. Any natural or legal person or entity designated for the application of targeted financial sanctions pursuant to the United Nations Security Council Resolution 1737 (2006) and its successor resolutions by the

United Nations Security Council in annexes to the relevant resolutions, or by the United Nations Security Council Committee established pursuant to paragraph 18 of Resolution 1737 (2006) (the 1737 Sanctions Committee) pursuant to Resolution 1737 (2006) and its successor resolutions.

Schedule 2**DNFBPs
(regulation 2)**

1. Casinos including internet and ship-based casinos.
2. Real estate agents.
3. Dealers in precious metals.
4. Dealers in precious stones.
5. Lawyers, notaries, and other legal professionals who are sole practitioners, partners or employed within law firms, but do not include internal professionals that are employees of other types of businesses or government agencies.
6. Accountants working as sole practitioners, partners or employed accountants working within an accountancy firm but do not include accountants that are employees of other types of businesses or government agencies.
7. Trust and Company Service Providers which include persons or businesses providing any of the following services to third parties -
 - (a) acting as a formation agent of legal persons;
 - (b) acting as or arranging for another person to act as a director or secretary of a company, a partner of a partnership, or a similar position in relation to other legal persons;
 - (c) providing a registered office; business address or accommodation, correspondence or administrative address of a company, a partnership or any other legal

- person or arrangement;
- (d) acting as or arranging for another person to act as a trustee of an express trust or performing the equivalent function for another firm of legal arrangement; or
- (e) acting as or arranging for another person to act as a nominee shareholder for another person.

Schedule 3**Sector Supervisory Authorities
(regulation 2)**

1. Casino Board established under the Casino Act No. 4 of 1989.
2. Central Bank of Lesotho established under the Central Bank of Lesotho Act No. 2 of 2000.
3. Department of Cooperatives.
4. Financial Intelligence Unit established under the Act.
5. Law Society of Lesotho established under the Law Society Act No. 13 of 1983.
6. Lesotho Institute of Accountants established under the Accountant Act No. 9 of 1977.
7. Mining Board established under the Mines and Minerals Act No. 4 of 2005.
8. Ministry responsible for trade.
9. Registrar General as defined under the Societies Act No. 20 of 1966.
10. Registrar of Companies as defined under the Companies Act No. 18 of 2011.
11. Registrar of Deeds.

Schedule 4

Serious Offences (regulation 2)

1. Corruption and bribery.
2. Counterfeiting and piracy of products.
3. Counterfeiting currency.
4. Environmental crime.
5. Extortion.
6. Forgery.
7. Fraud.
8. Illicit arms trafficking.
9. Illicit trafficking in Narcotic Drugs and Psychotic Substances.
10. Illicit trafficking in stolen and other goods.
11. Insider trading and market manipulation.
12. Kidnapping, illegal restraint and hostage-taking.
13. Migrant smuggling.
14. Money laundering.
15. Murder, grievous bodily harm.
16. Participation in an organised criminal group and racketeering.

17. Piracy.
18. Robbery or theft.
19. Sexual exploitation, including sexual exploitation of children.
20. Smuggling.
21. Terrorism, including terrorist financing.
22. Trafficking in human beings.

Schedule 5

Enhanced Due Diligence Measures for Higher-Risk Countries (regulation 10)

1. Requiring a financial institution to obtain -
 - (a) additional information on the client or customer (e.g. occupation, volume of assets, information available through public databases), and updating more regularly the identification data of the client or customer and beneficial owner;
 - (b) additional information on the intended nature and business relationship;
 - (c) information on the source of funds or source of wealth of the client or customer;
 - (d) information on the intended or performed transactions; and
 - (e) the approval of senior management to commence or continue with the business relationship.

2. Requiring a financial institution to -
 - (a) conduct enhanced monitoring of the business relationship, by increasing the number and timing of controls applied, and selecting patterns of transactions that need further examination;
 - (b) ensure that the first payment to be carried out through an account in the client's or customer's name shall be made with a bank applying adequate anti-money laundering and counter the financing of terrorism measures;

- (c) review and amend, or if necessary terminate, corresponding relationships with financial institutions in the higher risk country concerned;
 - (d) increase its supervisory examination and external audit requirements for its branches and subsidiaries based in the higher risk country concerned;
 - (e) apply specific mechanisms or systematic reporting of financial transactions;
 - (f) increase its external audit requirements for financial groups with respect to any of their branches and subsidiaries located in the higher risk country concerned; and
 - (g) introduce enhanced relevant reporting mechanisms or systematic reporting of financial transactions.
3. Refusing the establishment of branches and subsidiaries or representative offices at a higher risk country which does not have adequate anti-money laundering and counter the financing of terrorism systems.

Schedule 6**Successor Resolutions to the United Nations Security
Council Resolutions 1267 (1999), 1989 (2011)
(regulation 28 (1))**

1. Resolution 1333 (2000).
2. Resolution 1367 (2001).
3. Resolution 1390 (2002).
4. Resolution 1455 (2003).
5. Resolution 1526 (2004).
6. Resolution 1617 (2005).
7. Resolution 1735 (2006).
8. Resolution 1822 (2008).
9. Resolution 1904 (2009).
10. Resolution 1988 (2011).
11. Resolution 1989 (2011).

Schedule 7**Designation under resolutions 1718 (2006), 1737 (2006),
1747 (2007), 1803 (2008) and 1929 (2010)
(regulation 27(5))**

1. Resolution 1718 (2006) -
 - (a) a person or entity engaged in the Democratic People's Republic of Korea (DPRK)'s nuclear-related, other WMD-related and ballistic missile-related programs;
 - (b) a person or entity providing support for DPRK's nuclear-related, other WMD-related and ballistic missile-related programs, including through illicit means;
 - (c) a person or entity acting on behalf of or at the direction of a person or entity designated under paragraph (a) or (b) or;
 - (d) a legal person or entity owned or controlled, directly or indirectly, by a person or entity designated under paragraph (a) or (b).

2. Resolutions 1737 (2006), 1747 (2007), 1803 (2008) and 1929 (2010) -
 - (a) a person or entity engaged in Iran's proliferation sensitive nuclear activities or the development of nuclear weapon delivery systems;
 - (b) a person or entity directly associated with or providing support for Iran's proliferation sensitive nuclear activities or the development of nuclear weapon delivery systems;
 - (c) a person or entity acting on behalf or at a direction of a person or entity in paragraph (a) or (b) or by entities owned or controlled

by them;

- (d) a person or entity acting on behalf or at the direction of the individuals and entities of the Islamic Revolutionary Guard Corps designated pursuant to resolution 1929 (2010);
- (e) an entity owned or controlled, including through illicit means, by the individuals and entities of the Islamic Revolutionary Guard Corps designated pursuant to resolution 1929 (2010);
- (f) a person or entity acting on behalf or at the direction of the entities of the Islamic Republic of Iran Shipping Lines (IRISL) designated pursuant to resolution 1929 (2010);
- (g) entities owned or controlled, including through illicit means by the entities of the Islamic Republic of Iran Shipping Lines (IRISL) designated pursuant to resolution 1929 (2010); or
- (h) a person or entity determined by the United Nations Security Council or the Committee to have assisted a designated person or entity in evading sanction of, or in violating the provisions of resolutions 1737 (2006), 1747 (2007), 1803(2008) or 1929 (2010).

Schedule 8

**Standard Form for Listing
(regulation 27(8))**

**CONSOLIDATED LIST: COVER SHEET FOR THE KINGDOM OF
LESOTHO SUBMISSIONS TO THE COMMITTEE**

Please complete as many of the following fields as possible

Surname:

First Name:

Middle Name:

Maiden Surname:

Gender:

Date of Birth:

Place of Birth:

Place of Birth: (provide all
known details, including
city, region, province/state,
country, village, etc.)

Citizenship:

Languages Spoken

Title (e.g.) honorary,
professional, or religious):

National Identification Number:

Passport Number:

Residential Address:

Postal Address:

Current Location:

Previous Location:

Mother's Full Names:

Father's Full Names:

Undertakings and entities
owned or controlled,
directly or indirectly by the
individual

Other relevant details: (such
as physical description,
distinguishing marks and
characteristics)

IDENTIFICATION – For Groups, Undertaking, or Entity

Name:

Also Known As (A.K.A.):

Now Known As (N.K.A)

Where possible, note whether
it is a strong or weak A.K.A

Formerly Known As (F.K.A)

Address(es): Headquarters and
branches. Provide all known details,
including street address, city,
province/state, country

Tax Identification Number:

Other Identification Number

Other Information

BASIS FOR LISTING

May the Committee publicly release the following information? Yes or No

May the Committee release the following information to Member States upon request? Yes or No

Complete one or more of the following:

- (a) participating in the financing, planning, facilitating, or perpetrating acts or activities by, in conjunction with, under the name of, on behalf of, or in support of Al-Qaida (AQ), Usama bin Laden (UBL), or the Taliban, or any cell, affiliate, splinter groups or derivative thereof

- Name(s) of cell, affiliate, splinter or derivative thereof

-
- (b) supplying, selling or transferring arms and related material to AQ, UBL or the Taliban, or any cell, affiliate, splinter group or derivative thereof
- Name(s) of cell, affiliate, splinter or derivative thereof
- (c) recruiting for AQ, UBL or the Taliban, or any cell, affiliate, splinter group or derivative thereof
- Name(s) of cell, affiliate, splinter or derivative thereof
- (d) otherwise supporting acts or activities of AQ, UBL or the Taliban, or any cell, affiliate, splinter group or derivative thereof
- Name(s) of cell, affiliate, splinter or derivative thereof
- (e) other associations with AQ, UBL or the Taliban, or any cell, affiliate, splinter group or derivative thereof
- Name(s) of cell, affiliate, splinter or derivative thereof
- (f) entity owned or controlled, directly or indirectly, by, or otherwise supporting, an individual or entity on the Consolidated List
- Name(s) of individual or entity on the Consolidated List
- (g) acquiring, developing, manufacturing, transporting or transferring, in possession, or using biological, chemical, or nuclear weapons and their means of delivery and related materials for terrorist purposes
- Name(s) of non-state actor or entity
- (h) engaging or attempting to engage as an accomplice by assisting, financing, or participating in acquiring, developing, manufacturing, transporting or transferring, in possession, or

using biological, chemical, or nuclear weapons and their means of delivery and related materials for terrorist purposes

- Name(s) of non-state actor or entity

Please attach a Statement of Case which should provide as much as possible on the basis for listing indicated above, including: (1) specific findings demonstrating the association or activities alleged; (2) the nature of supporting evidence (e.g., intelligence, law enforcement, judicial, media, admissions by subject, etc.) and (3) supporting evidence or documents that can be supplied. Include details of any connection with a currently listed individual or entity. Indicate what portion(s) of the Statement of Case the Committee may publicly release or release to Member States upon request.

III. POINT OF CONTACT:

(The individual(s) below may serve as a point of contact for further questions on this case: (THIS INFORMATION SHALL REMAIN CONFIDENTIAL)

Name:

Position /Title

Schedule 9

Information on request for assistance (regulation 35 (7))

1. Identification of the office or authority presenting or submitting the request and the authority conducting the investigation, prosecution or proceedings in the requesting State, including contact particulars for the office or authority presenting or submitting the request, the contact particulars of the relevant investigating officer or prosecutor.
2. Need for requirement for translation services.
3. Details of any prior contact between officers of a competent authority and office of the Director of Public Prosecutions and requesting foreign State or requested State as the case may be.
4. Acknowledgement or update on the request made.
5. Time limits within which compliance with the request is required and the reason for the urgency on the time limit.
6. A need for confidentiality the reason thereof if any.
7. A description of the basis upon which a request is made, including whether the request is based on bilateral treaty, convention, conviction, or reciprocity.
8. Summary of relevant facts of the case necessitating the request.
9. A description of the offence and applicable penalty, with an excerpt or copy of the relevant parts of the law of the requesting state.
10. A description of the assistance requested.
11. A clear and precise explanation of the connection between the

investigation, prosecution or proceedings and the assistance sought.

12. A description of the procedures to be followed by the authorities of the requested State in executing the request to ensure that the request achieves its purpose, including any special procedures to enable any evidence to be admissible in the requesting State and reasons why the procedures are required.
13. An indication whether the requesting State wishes its officials or other specified persons to be present at or participate in the execution of the request and the request why that is requested.
14. A certified translation of a language of the requesting State into a language specified by a requested State where necessary.

