

## **Schedule 1**

### **List of Accountable Institutions**

#### **(Section 2)**

- (a) A legal practitioner as defined in the Legal Practitioners Act 1983;
- (b) An accountant as defined in the Accountants Act 1977;
- (c) A financial institution as defined in the Financial Institutions Act 1999,

and includes a person who carries on the business of:

- (i) acceptance of deposits and other repayable funds from the public;
- (ii) lending, including consumer credit, mortgage credit, factoring (with or without recourse) and financing of commercial transactions;
- (iii) financial leasing;
- (iv) money transmission services;
- (v) issuing and administering means of payment (such as credit cards, traveller's cheques and banker's drafts);
- (vi) guarantee and commitments;
- (vii) trading for own account or for account of customers in money market instruments (such as cheques, bills, certificates of deposit), foreign exchange, financial futures and options, exchange and interest rate instruments, and transferrable securities;
- (viii) underwriting share issues and participation in such issues;

- (ix) advice to undertakings on capital structure, industrial strategy and related questions, and advice and services relating to mergers and the purchase of undertakings;
- (x) money-broking;
- (xi) portfolio management and advice;
- (xii) an estate agent;
- (xiii) money lenders as provided for by the Money Lenders Order 1989<sup>i</sup>;
- (xiv) Corporative Societies and similar bodies registered in terms of the Corporatives' Act 2000<sup>ii</sup> or the Societies Act 1966<sup>iii</sup>;
- (xv) safekeeping and administration of securities;
- (xvi) safe custody services;
- (xvii) gambling house;
- (xviii) a person who carries out an insurance business;
- (xix) casino and lottery;
- (xx) buying and selling of gold bullion;
- (xxi) dealers in precious stones;
- (xxii) company service providers; and
- (xxiii) any other person or institution who may be declared as such by the Minister by notice in the Gazette.

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<sup>i</sup> Order No. 25 of 1989

<sup>ii</sup> Act No. 6 of 2000

<sup>iii</sup> Act No. 20 of 1966