



**Date: 27 December 2016**

**GUIDELINES NO. FIU/G-1/2015/1**

**APPENDIX 2: SPECIFIC GUIDELINE FOR ADVOCATES AND SOLICITORS, NOTARIES,  
OTHER INDEPENDENT LEGAL PROFESSIONS AND ACCOUNTANTS**

## **Appendix 2: Specific Guideline for Advocates and Solicitors, Notaries, Other Independent Legal Professions And Accountants**



1. Anti-Money Laundering and Combating Financing of Terrorism (AML/CFT) preventive measures as prescribed in the Criminal Asset Recovery Order, 2012 (CARO) including submitting Cash Transaction Reports (CTRs) only applies if the following activities are engaged for a client:
  - 1.1 Buying and selling of real estate;
  - 1.2 Managing client money, securities or other assets;
  - 1.3 Managing bank, savings or securities accounts;
  - 1.4 Organisation of contributions for the creation, operation or management of companies; and/or
  - 1.5 Creation, operation or management of entities or arrangements and purchase of business entities.