



**Investigation Report concerning
investigations into allegations of
breaches of the Corruption
Prevention Act, the Customs
Act and the Integrity
Commission Act by Councillor
Mr. Lambert Weir of the St. Ann
Municipal Corporation**

**INTEGRITY COMMISSION
OCTOBER 2022**



This Publication until tabled in Parliament shall be confidential.

Section 55 and 56 of the Integrity Commission Act states:

"(4) Anything said or information supplied or any document or thing produced by any person for the purpose or in the course of any investigation by or proceedings before the Commission under this Act, shall be absolutely privileged in the same manner as if the investigation or proceedings were proceedings in a court of law.

(5) For the purposes of the Defamation Act, any report made by the Commission under this Act and any fair and accurate comment thereon shall be deemed to be privileged.

56.—(1) Subject to section 42(3)(b), every person having an official duty under this Act, or being employed or otherwise concerned in the administration of this Act (hereinafter called a concerned person) shall regard and deal with as secret and confidential, all information, Statutory Declarations, government contracts, prescribed licences and all other matters relating to any matter before the Commission, except that no disclosure made by the Commission or other concerned person in the proceedings for an offence under this Act or under the Perjury Act, by virtue of section 17(2) of that Act, shall be deemed inconsistent with any duty imposed by this subsection.

(2) The obligation as to secrecy and confidentiality imposed by this section, in relation to any documents, or information obtained under this Act continues to apply to a person despite the person having ceased to have an official duty, be employed or otherwise concerned in the administration of this Act.

(3) Every concerned person who is required under subsection (1) to deal with matters specified therein as secret and confidential who at any time communicates or attempts to communicate any such information, declaration, letter and other document or thing referred to in subsection (1) disclosed to his in the execution of any of the provisions of this Act to any person—

(a) other than a person to whom he is authorized under this Act to communicate it; or

(b) otherwise than for the purpose of this Act,

commits an offence and shall be liable on summary conviction in a Parish Court to a fine not exceeding one million dollars or to a term of imprisonment not exceeding one year.

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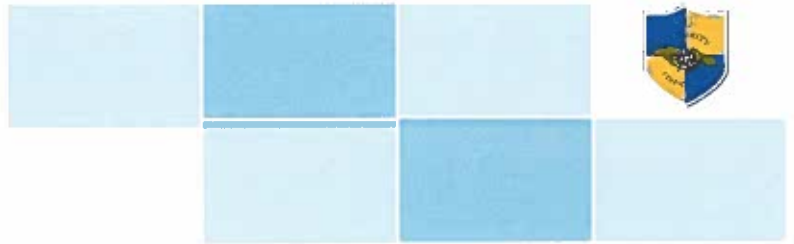
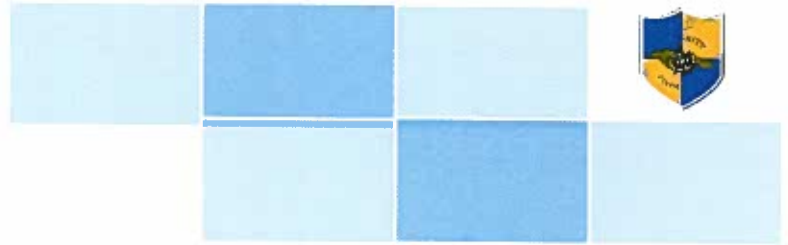


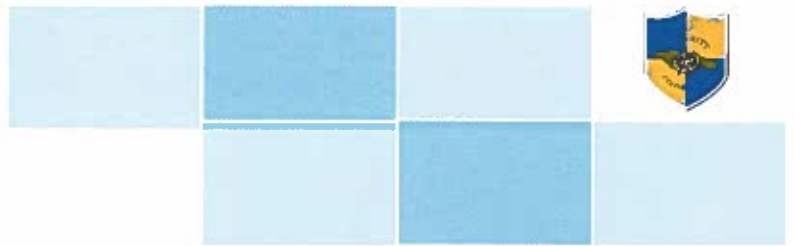
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1. Chapter 1 – Summary of Investigation and Findings

- 1.1 This report of investigation by the Director of Investigation (DI) concerns the allegation that **Mr. Lambert Weir**, Councillor of the St. Ann Municipal Corporation, made false statements in the Statutory Declarations he filed with the Commission for the Prevention of Corruption and Integrity Commission (hereinafter the Commission), for the periods ending December 31, 2017, December 31, 2018 and December 31, 2019.
- 1.2 The investigation found that Mr. Lambert Weir was required to file Statutory Declarations with the Commission at the material times, and having filed same, he failed to include in them a certain asset he held. The foregoing omissions constitute offences under **Section 43(2)(a) of the Integrity Commission Act (hereinafter ICA) and Section 15(2)(b) of the Corruption Prevention Act (hereinafter CPA)**. Breaches of the Terms and Conditions of a 20% Duty Concession granted to him, and by extension the **Customs Act**, were also identified.



2. Chapter 2 – Background

2.1 Why was this investigation conducted?

2.1.1 This investigation was commenced based on a referral by the Director of Information and Complaints, Integrity Commission. The complaint alleged that Mr. Weir was in breach of the **ICA and the CPA** by virtue of his failure to disclose a Toyota Prado motor vehicle of which he was the legal owner in his Statutory Declarations filed with the Commission. Having reviewed the matter, the DI expanded the scope of the investigation to include the circumstances surrounding the use of a 20% Duty Concession granted to Mr. Weir by the Ministry of Finance and the Public Service (MoFP) to acquire the referenced vehicle to be used by him in connection with his public duties.

2.2 Jurisdiction and decision to investigate

2.2.1 Section 33 of the ICA empowers the DI to investigate non-compliance with the Act and acts of corruption by public officials. Consistent with the foregoing provision and having regard to the circumstances of the instant case, the DI found that this investigation was warranted.

2.3 The Investigation

2.3.1 During the investigation, officers of the Investigation Division under the authority of the DI pursued the following lines of enquiry/actions:

- a) obtained information and witness statements from the responsible officers at:

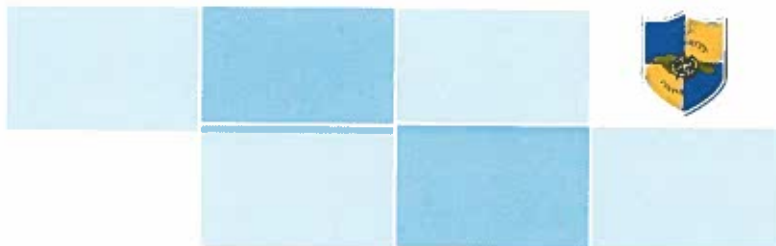


- (i) Information and Complaints Division of the Integrity Commission;
- (ii) St. Ann Municipal Corporation;
- (iii) Ministry of Finance and the Public Service;
- (iv) Tax Administration Jamaica;
- (v) Jamaica Customs Agency;
- (vi) Companies Office of Jamaica;
- (vii) National Land agency; and
- (viii) Various Financial Institutions;

b) reviewed the information and statements collected and prepared the case file and report.

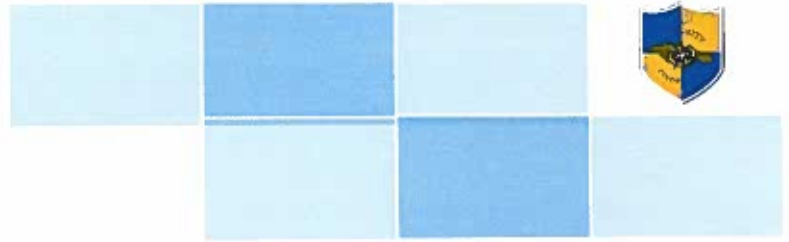
2.4 Who is the concerned public official pertinent to this Investigation?

2.4.1 Mr. Lambert Weir, a Councillor at the St. Ann Municipal Corporation, is the concerned public official.



3. Chapter 3 – Terms of Reference

- 3.1 The DI sought to establish the following in respect of the declarant, Mr. Weir; whether:
- a) He had a legal obligation to file Statutory Declarations with the Commission and if so, whether this obligation was discharged;
 - b) He made false statements in the statutory declarations and if so, whether his making said false statements in the Statutory Declarations constitutes an offence under the **ICA, CPA** or any other legislation;
 - c) He obtained a 20% Duty Concession from the MoFP and if so, whether he utilized same in compliance with the Terms and Conditions of the grant thereof and by extension the Customs Act; and
 - d) Recommendations ought to be made to the Director of Corruption Prosecution and/or other relevant Departments and officers of State.



4. Chapter 4 – The Law, Evidence and Discussion of Findings

4.1 The obligation to file Statutory Declarations

4.1.1 Section 2 of the ICA:

Section 2 of the Act defines a public official as a person who is employed to a public body and a public body is defined as a Municipality or Municipal Corporation.

4.1.2 Section 41(2) of the ICA:

This Section of the Act requires the categories of public officials who are published in the Gazette to submit Statutory Declarations to the Commission as specified.

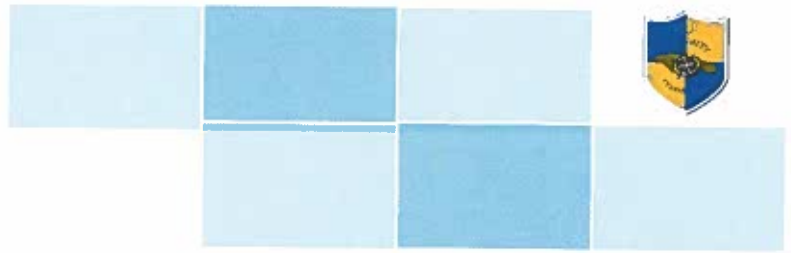
4.1.3 Section 2 of the CPA:

Section 2 of the Act defines a Public Servant as a person who is an official of the state or any of its agencies.

4.1.4 Section 4(5)(A) of the CPA:

This Section of the Act requires the categories of public officials who are published in the Gazette to submit Statutory Declarations to the Commission as specified.

4.1.5 Before proceeding further, it is necessary to establish that Mr. Weir had a legal obligation to file Statutory Declarations with the Commission. The referenced obligation can be established by proving that Mr. Weir: (1) is a

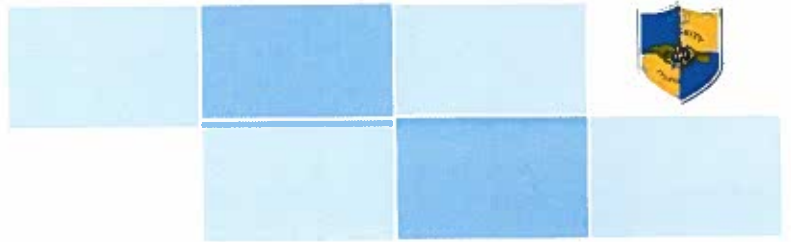


public official; (2) is employed to a public body; and (3) is in receipt of the qualifying emoluments or occupies a post published in Gazette by the Commission requiring the occupant(s) thereof to file the referenced Statutory Declarations.

- 4.1.6 The investigation covered three filing periods, 2017-2019. The legal obligation of Mr. Weir therefore arises under both the CPA and the ICA, the latter having come into effect on February 22, 2018. A witness statement obtained from the duly authorized officer at the St. Ann Municipal Corporation indicates that Mr. Weir was employed to the St. Ann Municipal Corporation in the capacity of Councillor for the Claremont Division, St. Ann for the referenced period. A Municipal Corporation is a public body under both the CPA and the ICA. The germane Gazette of both the CPA and the ICA require that Local Government Councillors file Statutory Declarations with those entities.

4.2 Discharge of obligation

- 4.2.1 Having established Mr. Weir's obligation to file Statutory Declarations with the Commission, it is further necessary to determine whether said obligation was discharged. The evidence provided by Declaration Manager at the Information and Complaints Division, Integrity Commission disclosed that Mr. Weir filed the required Statutory Declarations with the Commission for the period in question.



4.3 False Statements in the Statutory Declaration

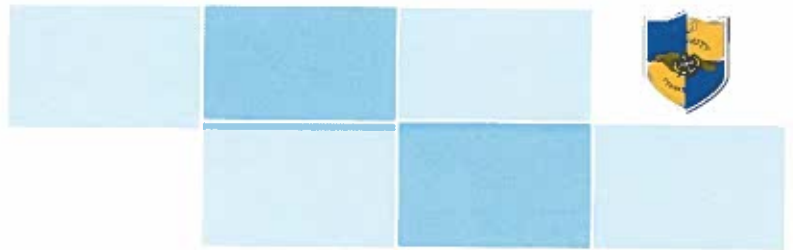
- 4.3.1 Under the CPA and the ICA, it is an offence to knowingly make a false statement in the statutory declaration. See **Section 15(2)(b) of the CPA** and **Section 43(2)(a) of the ICA**, at appendix 1 for the provisions.
- 4.3.2 Both the CPA and ICA require a declarant to declare particulars of motor vehicles owned/acquired and divested over the reporting period. The investigation revealed that Mr. Weir acquired a Toyota Prado motor vehicle in 2017 for which he remained the legal owner over the referenced period (2017-2019).
- 4.3.3 The Toyota Prado motor vehicle referenced above was not among the motor vehicles declared by Mr. Weir.
- 4.3.4 The DI is in possession of two letters dated October 2, 2020 and November 26, 2020 respectively, under the hand of Mr. Weir. In the referenced letters he sought to provide an explanation to the Director of Information and Complaints as to why he omitted the referenced vehicle from his Statutory Declarations. The relevant portions of the letters are as follows:

Letter dated October 2, 2020

"1) 2017 Toyota land Cruiser Prado

a. ...

b. Source of Funds- Personal



- c. Reason for disposal/transfer- Mr. Charlton had plans to travel overseas and in the event of any unforeseen circumstances he would prefer same to be finalized for him to have full ownership
- d. ...
- e. Relationship to Mr. Lynson Charlton - He is a family friend with close relationship to me who will assist in any event.
- f. Reason for not declaring- I didn't think of doing so because the vehicle is co-owned."

Letter dated November 26, 2020

"1) 2017 Toyota land Cruiser Prado

"As I already declared the vehicle is co-owned by Mr. Charlton a family friend who travel [travels] at times overseas. I from time to time uses [use] the vehicle to attend meetings, functions and some family engagements"

4.3.5 As stated above, it is an offense to knowingly make a false statement in a Statutory Declaration. Mr. Weir was offered opportunities on March 30, 2022, April 22, 2022, June 21, 2022 and October 20, 2022 to answer to the allegations against him, he did not take advantage of these opportunities.



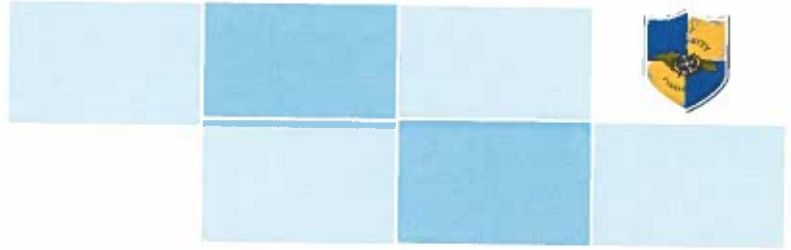
4.4 The 20% Duty Concession

4.4.1 Circumstances of vehicle acquisition and disposal

4.4.1.1 Section 32(1) of the Customs Act provides that,

“If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, ... on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within three years of the date of importation thereof used for any other than the specified purpose, ... such goods, unless the full duties thereon shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified, or in any way contrary to this section...” See appendix 1 for the provisions outlined above.

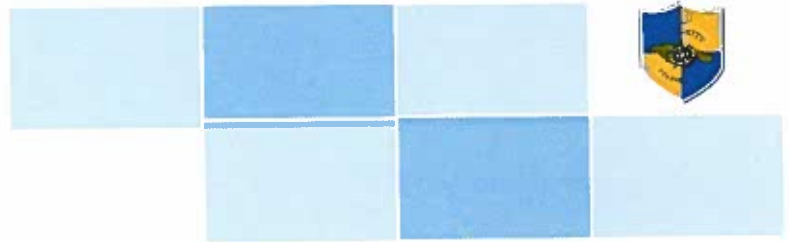
4.4.1.2 Having regard to the representations made by Mr. Weir to the Financial Analyst at the Commission's Information and Complaints Division as to why the vehicle in question was not disclosed in his Statutory Declarations, it becomes necessary to conduct an examination of the law and policy governing this benefit.



- 4.4.1.3 20% duty concession is a benefit provided to certain categories of government employees and/or public officials/servants. Mr. Weir, by virtue of being elected a Local Government Councillor is entitled to this benefit.
- 4.4.1.4 To obtain a 20% Duty Concession an application must be made to the MoFP. Applications are processed and approved by the Tax Relief Unit within the MoFP. The evidence obtained from the duly authorised officer at the MoFP indicates that by virtue of an application made by Mr. Weir he was granted a 20% Duty Concession effective February 9, 2017. Evidence provided by the duly authorised officers at Tax Administration Jamaica, the Jamaica Customs Agency and Toyota Jamaica indicate that the 20% Duty Concession granted to Mr. Weir was applied to a Toyota Prado motor vehicle purchased in his name.
- 4.4.1.5 The Terms and Conditions of the grant of the benefit to Mr. Weir provide inter alia as follows:

“Claims for Upkeep and Travelling Allowances should only be made in respect of the motor car which is the subject of the most recent grant of the duty concession and exemption.

Section 32(1) of the Customs Act applies.”



4.4.1.6 Evidence provided by the Accounting Officer at the St. Ann Municipal Corporation revealed that Upkeep and Travelling Allowances were paid on two motor vehicles in Mr. Weir's name over the period in issue, the Toyota Prado motor vehicle acquired by him with the aid of a 20% Duty Concession was not one of them.

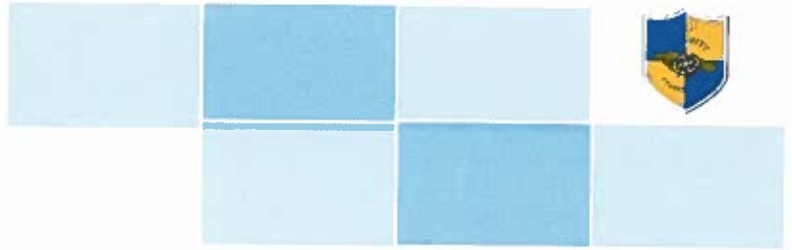
4.4.2 Vehicle ownership

4.4.2.1 As stated above, Mr. Weir indicated to the Commission that the referenced vehicle was co-owned by himself and a close family friend, Mr. Lynson Charlton and he would occasionally utilize the vehicle to attend meetings, functions and some family engagements. For this reason, he posits, the vehicle was not declared on his Statutory Declarations of 2017-2019.

4.4.2.2 The DI's enquiries reveal that a payment of just over Eight Million Dollars (8,000,000) was advanced by one Mr. Lynson Charlton on Mr. Weir's behalf to Toyota Jamaica in March 2017 towards the acquisition of the motor vehicle in question.

4.4.3 Change of ownership and conspiracy to defraud

4.4.3.1 It is necessary to note here that the DI is in possession of evidence which indicates that ownership the vehicle in question was transferred to Mr. Lynson Charlton on July 14, 2020. Mr. Charlton is the same person who



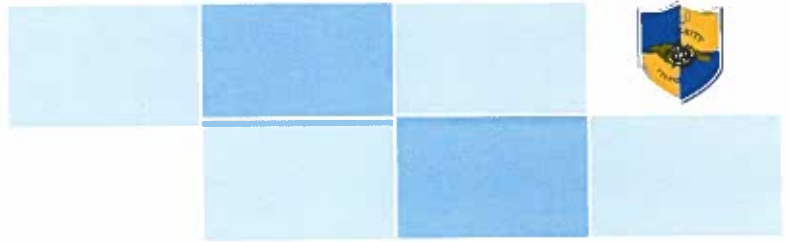
advanced the just over Eight Million Dollars (8,000,000) to Toyota Jamaica in February 2017.

- 4.4.3.2 Note, a condition of the grant of the 20% Duty Concession to Mr. Weir is as follows:

"All sums remitted will be due and payable in the event of... disposal of the motor car within three (3) years from the date of importation (i.e. the date that the motor car is entered at Customs in the name of the Concession Holder."

- 4.4.3.3 A person who assists another to breach Section 32(1) of the Customs Act also commits an offence. With particular reference to the latter portion of the referenced Section, the provision states,

"If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, ... on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within three years of the date of importation thereof used for any other than the specified purpose, ... such goods, unless the full duties thereon shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified, or in any way contrary to this section..."



4.5 Approval Process for the payment of Upkeep and Travelling Allowances

4.5.1 Circular 13 of 2013: Revised Instructions- Motor Vehicle Travel Allowance (hereinafter Circular 13), sets out the rules and procedure to be followed by Ministries, Departments and Agencies in the approval and payment of Motor Vehicle Upkeep and Travelling Allowances. The referenced Circular imposes a duty on the Human Resource Division (HRD) of Ministries, Departments and Agencies to ensure that the rules are followed. The DI highlights here, the relevant provisions of Circular 13:

“(1.1) Travelling allowances shall not be paid unless the motor vehicle for which the allowance is being claimed is registered by the relevant Ministry/Department or Agency for payment of such an allowance. To register the vehicle travelling officers must submit to the Human Resources Division (HRD) of their Ministry/ Department or Agency (MDA) copy of the following valid documents: -

- **Motor vehicle Registration Certificate;**
- **Motor Vehicle Insurance Certificate or proof of insurance;**
- **Motor Vehicle Certificate of Fitness;**
- **Travelling Officer's Driver's Licence or that of his/her designated chauffeur;**
- **Declaration for assignment of use of the motor vehicle as shown at Annexes A and B.**



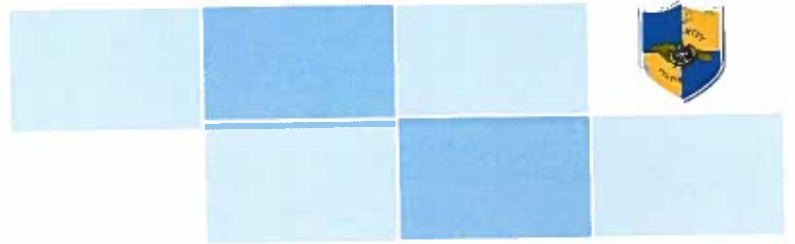
(1.2) The HRD shall examine the documents at (1.1), and if they are valid, should advise the Finance and Accounts Division of the relevant travelling allowance to be paid to the officer.

(2.1) Where a travelling officer received duty concession and owns another motor vehicle, he/she must register and use the motor vehicle for which the duty concession was granted to perform his/her official duties.

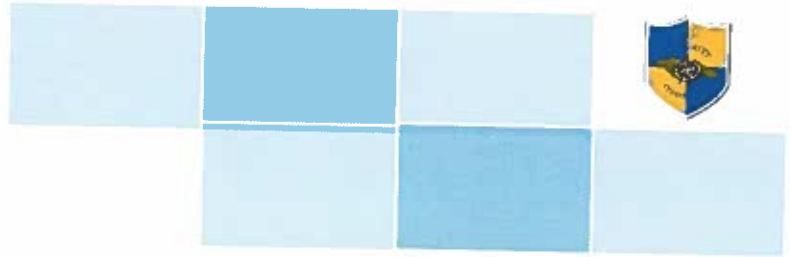
4.6 Discussion of Findings

4.6.1 During the investigation into the allegations against Mr. Weir, the DI followed all reasonable lines of enquiry, gathered evidential material and collected/recorded the statements of witnesses deemed necessary.

4.6.2 The circumstances of the instant case are peculiar for reason that the findings herein are at odds one with the other. Firstly, prima facie, it is not in issue that Mr. Weir obtained a 20% Duty Concession in his capacity as a Local Government Councillor for the purpose of purchasing a motor vehicle to be used in connection with his public duties consistent with the Terms and Conditions of the grant. That is, the benefit only accrued to him as a Local Government functionary and no one else. Upkeep and Travelling Allowances could therefore only be properly claimed on the vehicle acquired. Also, to avoid penalty he was required to maintain ownership of the vehicle for at least three years. The list is not closed.

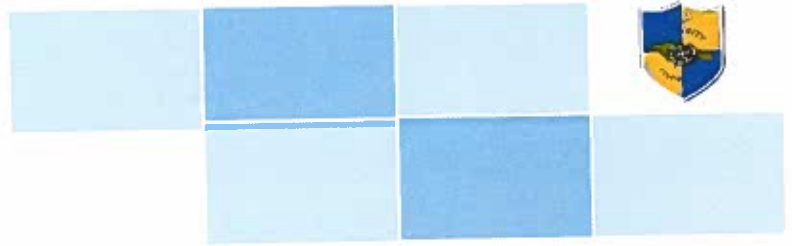


- 4.6.3 Secondly, having acquired the referenced vehicle, it becomes an asset and should therefore be disclosed on his Statutory Declarations consistent with the provisions of the CPA and ICA. By virtue of the three (3) years prohibition on divestment attached to the vehicle, Mr. Weir had at least a three years obligation to disclose same to the Commission, that is 2017-2019. Furthermore, where he divested the vehicle after the referenced period elapsed, he had an obligation to disclose same in his Statutory Declaration which immediately follows said divestment.
- 4.6.4 It has been established that it was not lawfully open to Mr. Weir to obtain a 20% Duty Concession to purchase a motor vehicle for another person as the benefit is tied to particular categories of public officers for use in connection to their duties. It necessarily follows that Mr. Weir has either misled the Commission or he obtained the 20% Duty Concession fraudulently or both. As stated above, knowingly making a false statement in a Statutory Declaration is a criminal offense.
- 4.6.5 Considering the circumstances of acquisition and divestment, that is, the same person, Mr. Charlton, who paid over Eight Million Dollars (\$8,000,000) into the account of Toyota Jamaica towards the purchase of the vehicle is the same person to whom the vehicle was transferred a few years later, the evidence weighs heavily in favour of the latter. In any event, Mr. Weir had a legal duty to disclose any asset to the Commission in his Statutory Declarations in which he has/had a stake. The evidence demonstrates that



he neglected to fully do so by virtue of his omission of the vehicle in question.

- 4.6.6 The foregoing circumstances also raises as a live issue, the offence of conspiracy to defraud the Commissioner of Customs of the full duties payable on the referenced motor vehicle. The representations made by Mr. Weir in respect of the ownership of the vehicle and the transfer of over Eight Million Dollars (\$ 8,000,000) from Mr. Charlton's account towards the acquisition of same coupled with the transfer of the vehicle 3 years later to him, could, to the reasonable person be considered to be probative of the offence of conspiracy to defraud and a breach of the Customs Act.
- 4.6.7 Notwithstanding the above, it is curious that the Accounting and/or Accountable Officers at the St. Ann Municipal Corporation did not discover that claims for Upkeep and Travelling Allowances by Mr. Weir were being made in breach of the relevant legislation and Circular. Note, the application for 20% Duty Concession by Mr. Weir was made through the St. Ann Municipal Corporation. They therefore had actual or constructive knowledge of same as well as the Terms and Conditions attached thereto.



5. Chapter 5 – Conclusions and Recommendations

5.1 This chapter sets out the conclusions and recommendations of the DI.

5.2 Conclusions

The DI concludes that Mr. Lambert Weir was, by virtue of being a Local Government Councillor, legally obligated to file Statutory Declarations with the Commission for the period 2017-2019.

5.2.1 The DI concludes that Mr. Weir was the legal owner of the Toyota Prado motor vehicle in question and that he was aware of his obligation to disclose same in his Statutory Declarations for the germane period. The DI further concludes that Mr. Weir having omitted to include the impugned vehicle in his Statutory Declarations, he knowingly made a false statement to the Commission and in so doing contravened the relevant provisions of the Corruption Prevention Act and the Integrity Commission Act.

5.2.2 The DI concludes that Messrs. Weir and Charlton fraudulently obtained a 20% Duty Concession from the MoFP. The DI further concludes that all claims for Upkeep and Travelling Allowances and payments made thereon from the date of acquisition of the referenced vehicle to the date of divestment were irregular and should not have been made.

5.2.3 The DI concludes that in failing to identify such a glaring breach on the part of Mr. Weir, the Accountable Officer at the St. Ann Municipal Corporation was negligent in their processing of claims submitted by Mr. Weir. The DI



further concludes that the failure on the part the Accountable Officer in the foregoing regard constitutes a breach Circular 13 and their duty under the Financial Audit and Administration Act.

- 5.2.4 The DI concludes that Messrs. Weir and Charlton breached section 32(1) of the Customs Act, having utilized the vehicle in question contrary to the Terms and Conditions of the grant of a 20% Duty Concession to Mr. Weir.

5.3 Recommendations

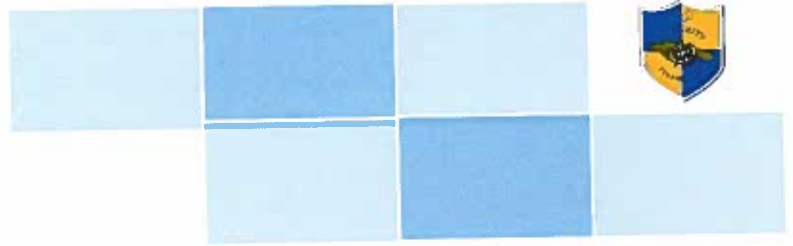
The Director of Corruption Prosecution

- 5.3.1 The DI recommends that this report be referred to the Director of Corruption Prosecution for consideration.

The Commissioner of Customs

- 5.3.2 The DI recommends that this report be referred to the Commissioner of Customs to recover the duties and to apply such penalties as the Commissioner may deem to be appropriate in the circumstances. The DI's recommendation is premised on the finding that the vehicle acquired by Mr. Weir was used contrary to section 32(1) of the Customs Act. The section provides inter alia,

"If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, ... on any special conditions, or for use for some special purpose, or because they are the property of or



intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within three years of the date of importation thereof used for any other than the specified purpose, ... such goods, unless the full duties thereon shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified, or in any way contrary to this section shall each incur a penalty of not less than treble the import duties payable on the goods nor more than treble the value of the goods."

The Permanent Secretary, Ministry of Local Government and Community Development

5.3.3 The DI recommends that the Permanent Secretary in the Ministry of Local Government and Community Development undertakes a review of the approval process for the payment of Upkeep and Travel Allowances at the St. Ann Municipal Corporation with a view to ensuring that it is both fit for purpose and fraud proof. The DI's recommendation is premised on the payments made to Mr. Weir for at least three (3) years in breach of the Terms and Conditions of the 20% Concession granted to him and by extension the Customs Act.



Financial Secretary

5.3.4 The DI recommends that this report be referred to the Financial Secretary to take such action as may be necessary to recover the Upkeep and Travelling Allowances paid to Mr. Weir in breach of Circular 13 and the Terms and Conditions of the 20% Duty Concession in question.

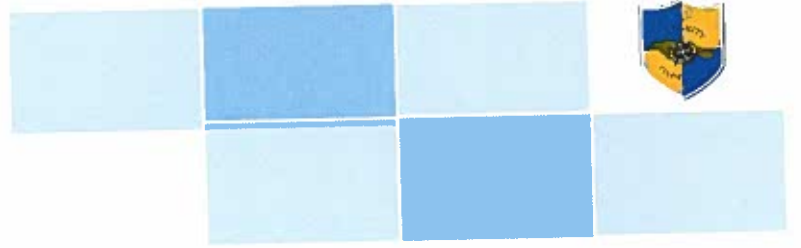
The Minister of Local Government and Community Development and the Chairman of the St. Ann Municipal Corporation

5.3.5 The DI recommends that this report be referred to the Minister of local Government and Community Development and the Chairman of the St. Ann Municipal Corporation for them to take such disciplinary and/or administrative actions which both recognizes the seriousness of Mr. Weir's conduct and to deters reoccurrence. The DI further recommends that a national training program be develop for Councillors in the area of ethics and the applicable government policies, regulations and legislation.

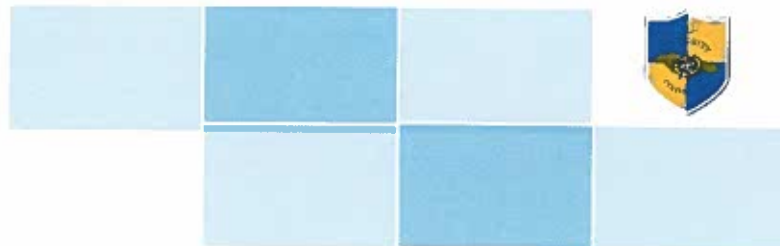
Kevon A. Stephenson, J.P
Director of Investigation

October 31, 2022

Date



APPENDICES



Appendix 1: Sections 2 & 15(2) of the Corruption Prevention Act, Sections 2 & 43(2) of the Integrity Commission Act and Section 32(1) of the Customs Act

Section 2 of the CPA :

"public servant" means any person--

(a) employed--

(i) in the public, municipal or parochial service of Jamaica;

(ii) in the service of a statutory body or authority or a government company;

(b) who is an official of the State or any of its agencies;

(c) appointed, elected, selected or otherwise engaged to perform a public function."

Section 15(2) of the CPA :

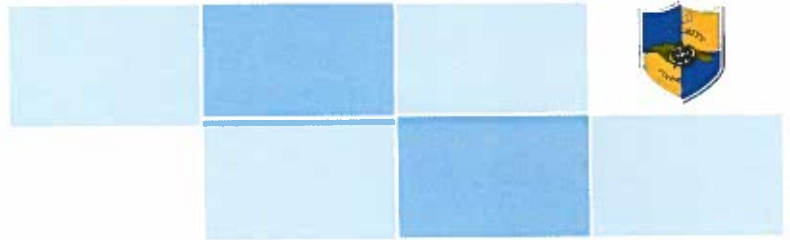
(2) Any person who-

(a) fails, without reasonable cause, to furnish to the Commission a statutory declaration which he is required to furnish in accordance with the provisions of this Act;

(b) knowingly makes any false statement in any such statutory declaration;

(c) fails, without reasonable cause, to give such information as the Commission may require under section 7;

(d) fails, without reasonable cause, to attend an enquiry being conducted by the Commission under section 7 or knowingly gives false information at such enquiry,



commits an offence, and shall on summary conviction in a Resident Magistrate's Court be liable to a fine not exceeding two hundred thousand dollars, or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

Section 2 of the ICA :

"public official" means-

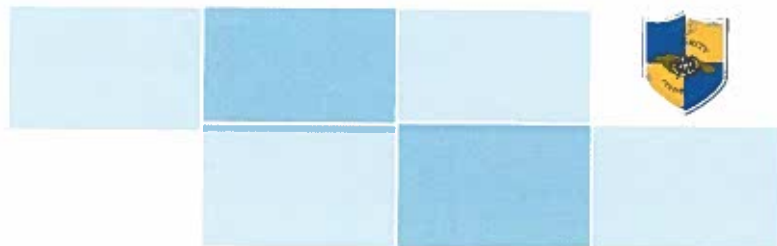
- (a) any person holding an executive, an administrative or a judicial office, or a parliamentarian, whether appointed or elected, whether permanent or temporary, or whether paid or unpaid;*
- (b) any other person who is employed to a public body; and*
- (c) any member of the Security Forces;"*

Section 43(2) of the ICA :

"43-(2) A person who-

- (a) knowingly makes a false statement in a statutory declaration;*
- (b) knowingly gives false information at an inquiry being conducted by the Director of investigation in accordance with the provisions of this Part,*

commits an offence, and is liable on summary conviction in a Parish Court to a fine not exceeding two million dollars, or to a term of imprisonment not exceeding two years and the Court may make such order as it thinks fit."



Section 32 (1) of the Customs Act

"If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within three years of the date of importation thereof used for any other than the specified purpose, or, being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, such goods, unless the full duties thereon shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified, or in any way contrary to this section shall each incur a penalty of not less than treble the import duties payable on the goods nor more than treble the value of the goods."

