



Effective date: 10 April 2015

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

APPENDIX 1: SPECIFIC GUIDELINE FOR BANKS AND FINANCE COMPANIES



1. FURTHER GUIDANCE ON LINKED TRANSACTIONS

- 1.1 Only cash transactions linked at customer level amounting to B\$15,000 or more are to be reported.
- 1.2 Account level is where transactions are linked by occurrences within a single account.
- 1.3 Customer level is where transactions are linked by the customer themselves. For example, savings account, joint account, fixed deposits account and credit card which are linked by the customer holding those accounts.
- 1.4 The following is not considered as linked transactions:
 - 1.4.1 Cash transactions conducted between accounts belonging to a legal person and natural persons. Accounts belonging to a legal person (sole-proprietorship, company, society, partnership or association) are treated separately from accounts belonging to a natural person.