IGUAKO CAPITAL · Regulatory notice guide

Anti-Money Laundering Notice: guide

TOPIC	JURISDICTIONS	GROUP POLICY
Anti-Money Laundering Notice	28	Anti-Money Laundering and Counter-Terrorist Financing

REVIEWED

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Introduction

No mandate begins at IGUAKO Capital until the firm can say who the client is, who stands behind it and where the money came from. This notice sets out the identification the firm carries out, the evidence it requires for the origin of wealth, the monitoring that follows, and the route an internal suspicion takes. It is issued under the group Anti-Money Laundering and Counter-Terrorist Financing policy, IGC-FC-001, and the Know Your Client and Client Due Diligence policy, IGC-FC-002. The group standard is a floor. Where the local regime asks for more, the local requirement is added to it.

Identification before a mandate opens

Before the first transaction, the the jurisdiction entity identifies the client, every natural person who owns or controls 10 per cent or more of it through any chain of holdings, and every person authorised to give instructions. An individual is recorded by full legal name, date of birth, nationality, residential address and each country of tax residence, and each of those is verified from an independent source rather than from the client alone. A company, fund or partnership is recorded by its constitutional documents, its directors or its general partner, and by an ownership chain traced to natural persons or to a listed issuer. The completed file is approved by two officers, one of whom sits outside the desk that introduced the relationship, and a file rated high risk is approved again by the the region regional compliance officer.

Evidence for the source of wealth and the source of funds

The firm asks two questions and requires an answer to both. Source of wealth explains how the client came to hold what it holds: a business sold, an estate inherited, distributions from an operating group, a career of professional income. Source of funds explains how this particular subscription, deposit or facility is being paid. Each answer is corroborated in writing, by sale agreements, audited accounts, filed returns, trust deeds or distribution notices, and never by description alone. Cash is not accepted anywhere in the network. Where an account of the wealth cannot be evidenced, the relationship does not open, and the reason is recorded on the refusal log kept in the serving office.

The provisions that apply locally

The group standard applies identically in all 28 domiciles. Each jurisdiction then adds what its own regime requires of the local IGUAKO entity, of the officers appointed to it and of the reports it has to make.

Monitoring output, screening results and internal reports arising on the jurisdiction files are held on the group register maintained by the Group Head of Financial Crime, who reports volumes, ageing and outcomes to the Compliance & Conduct Committee each quarter.

The provisions that apply in each jurisdiction are set out in the notice published for that domicile.

Monitoring, internal reporting and records

Every account in the network is monitored automatically each business day against the behaviour the file predicts, and an exception is worked rather than noted. A rating of low, medium or high risk is set at acceptance and drives the refresh cycle, which runs at 12, 24 or 36 months and is tracked centrally. A relationship that falls overdue for refresh is restricted rather than allowed to drift. Any member of staff who forms a suspicion reports it internally the same day, and the money laundering reporting officer appointed for the the jurisdiction entity decides whether it goes to the authority that receives such reports locally. The client is not told that a report has been made. Records are kept for seven years after the relationship ends.

Closing

The firm would rather decline capital than take capital it cannot explain, and it declines several approaches each year on that ground alone. The decision belongs to compliance and not to the desk that would earn the fee. It is recorded with its reasons, so that the same name is recognised if it returns through another door.

Jurisdictions and local entities

Jurisdiction	Local entity	Served from
Cayman Islands	IGUAKO Capital Holdings Ltd.	George Town
Bermuda	IGUAKO Capital (Bermuda) Ltd.	Hamilton
British Virgin Islands	IGUAKO Capital (BVI) Ltd.	Road Town
Bahamas	IGUAKO Private Wealth (Bahamas) Ltd.	Nassau
Barbados	IGUAKO Capital (Barbados) SRL	Bridgetown
Trinidad and Tobago	IGUAKO Capital (Trinidad and Tobago) Ltd.	Port of Spain
Curaçao	IGUAKO Capital (Curaçao) N.V.	Willemstad
United States	IGUAKO Capital Americas LLC	Palm Beach
Canada	IGUAKO Capital Canada Inc.	Toronto
Panama	IGUAKO Capital (Panamá) S.A.	Panama City
Brazil	IGUAKO Capital Brasil Participações Ltda.	São Paulo
Mexico	IGUAKO Capital México, S. de R.L. de C.V.	Mexico City
United Kingdom	IGUAKO Capital Advisory (UK) Limited	London
Ireland	IGUAKO Fund Management (Ireland) Limited	Dublin
Luxembourg	IGUAKO Capital Europe S.à r.l.	Luxembourg
Switzerland	IGUAKO Capital (Schweiz) AG	Zürich
Jersey	IGUAKO Trust Company (Jersey) Limited	St Helier

Jurisdiction	Local entity	Served from
Guernsey	IGUAKO Capital (Guernsey) Limited	St Peter Port
Netherlands	IGUAKO Commercial Finance B.V.	Amsterdam
United Arab Emirates	IGUAKO Capital (Gulf) Ltd.	Dubai
Qatar	IGUAKO Capital (Qatar) LLC	Doha
Bahrain	IGUAKO Treasury (Bahrain) B.S.C. (c)	Manama
Mauritius	IGUAKO Africa Holdings Ltd	Port Louis
South Africa	IGUAKO Capital South Africa (Pty) Ltd	Johannesburg
Singapore	IGUAKO Capital Asia Pte. Ltd.	Singapore
Hong Kong	IGUAKO Capital (Hong Kong) Limited	Hong Kong
Japan	IGUAKO Capital Japan K.K.	Tokyo
Australia	IGUAKO Capital Australia Pty Ltd	Brisbane

Colophon

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