

JAMAICA

No. 9 – 2013

I assent,

[L.S.]

*(Sgd) P. d. Allen*  
Governor-General.

*28<sup>th</sup> day of March 2013*

AN ACT to Amend the Tax Collection Act by making provisions therein for the Minister to write-off arrears of taxes, as well as the penalties thereon, determined to be uncollectible, and for connected purposes.

**[The date notified by the Minister  
bringing the Act into operation]**

BE IT ENACTED by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:—

1.—(1) This Act may be cited as the Tax Collection (Amendment) Act, 2013, and shall be read and construed as one with the Tax Collection Act (hereinafter referred to as “the principal Act”) and all amendments thereto.

Short title,  
construction  
and  
commence-  
ment.

(2) This Act shall come into force on a day appointed by the Minister by notice published in the *Gazette*.

Repeal and replacement of section 2 of principal Act.

2. The principal Act is amended by repealing section 2 and substituting therefor the following—

“Interpretation.

2.—(1) In this Act—

“Commissioner General” means the Commissioner General of Tax Administration Jamaica;

“penalty” includes interest;

“tax” or “taxes” includes quit rents and all taxes, rates, duties, and fees payable under any enactment to the Collector or Assistant Collector of Taxes for any parish.

(2) All rates levied or imposed, or hereafter to be levied or imposed under or by virtue of any enactment of this Island, shall be deemed to be taxes within the meaning of this Act.”.

Amendment of section 7 of principal Act.

3. The principal Act is amended in section 7 by deleting the words “Commissioner of Inland Revenue” and substituting therefor the words “Commissioner General”.

Insertion of new section 47A in principal Act.

4. The principal Act is amended by inserting next after section 47 the following as section 47A—

“Minister may write-off uncollectible debt.

47A.—(1) This section applies to any sum—

(a) recoverable under section 46 by way of penalty, forfeiture, tax, duty, or surcharge or as arrears or costs; and

- (b) in respect of which the Minister is informed in accordance with subsection (3) that a determination has been made under subsection (2).

(2) The Commissioner General shall determine whether any sums to which this section applies are uncollectible, in accordance with the criteria prescribed in regulations made under subsection (7).

(3) Upon making a determination under subsection (2), the Commissioner General shall in writing inform the Minister of such determination within thirty days of the determination having been made.

(4) The Minister may, by order published in the *Gazette*, declare any sum in respect of which a determination under subsection (2) has been made by the Commissioner General to be written-off.

(5) Upon the publication in the *Gazette* of an order made under subsection (4), the sum written-off shall thereafter no longer be included in any projection of the specified sum referred to in subsection (6), but may, thereafter, be the subject of proceedings under this Act to recover the sum, upon any information subsequently coming to the attention of the Commissioner General which indicates that the sum can in fact be recovered.

(6) The specified sum is the sum in the aggregate that the Collector of Taxes or Assistant Collector of Taxes intends to collect by way of penalty, forfeiture, tax, duty, or surcharge, or as arrears or costs, in respect of any Tax Collection Year subsequent to the date of publication in subsection (4).

- (7) The Minister may make regulations—
- (a) providing for a tax debt arrears management system which shall include provisions for the ranking of debt for the purposes of collectability and the criteria for determining a debt to be uncollectible for the purposes of subsection (2);
  - (b) prescribing any other matter which may be necessary for the purposes of this section.”.

Amendment of section 49 of principal Act. **5.** The principal Act is amended in section 49 by deleting the words “Commissioner of Inland Revenue” and substituting therefor the words “Commissioner General”.

Passed in the House of Representatives this 12th day of March, 2013.

MICHAEL A. PEART  
*Speaker.*

Passed in the Senate this 21st day of March, 2013 with one (1) amendment.

STANLEY ST. J. REDWOOD  
*President.*

On the 26th day of March, 2013 the House of Representatives agreed to the amendment made by the Senate.

MICHAEL A. PEART  
*Speaker.*

*This printed impression has been carefully compared by me with the authenticated impression of the foregoing Act, and has been found by me to be a true and correct printed copy of the said Act.*

*Jsgd. / H.E. Cooke*  
*Clerk to the Houses of Parliament.*