

THE JUDICATURE (REVENUE COURT) ACT

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SCHEDULE

THE JUDICATURE (REVENUE COURT) ACT

Acts
29 of 1971,
29 of 1974
S. 16,
40 of 1974,
16 of 1991
S. 64,
10 of 2015
2nd Sch.

[1st February, 1972.]

1. This Act may be cited as the Judicature (Revenue Court) Act.

Short title.

2. In this Act —

Inter-pretation.

“Court” means the Revenue Court established under this Act;

“functions” includes powers and duties;

“Judge” means the Judge of the Revenue Court.

3.—(1) There is hereby established a court, to be styled the Revenue Court, which shall have such jurisdiction and powers as may be conferred upon it by this Act or by any other law.

Establish-ment of Revenue Court.

(2) The Revenue Court shall be a superior court of record and shall have an official seal which shall be judicially noticed.

4.—(1) The Revenue Court shall have jurisdiction to hear and determine any appeal, cause or matter brought to the Court under or pursuant to any of the enactments for the time being specified in the Schedule.

Jurisdiction of the Court.

Schedule.

(2) The Court shall exercise all such functions as may be necessary or incidental to the jurisdiction vested in it by subsection (1).

(3) Subject to the provisions of this Act, the provisions of the Judicature (Supreme Court) Act and the Judicature (Rules of Court) Act, shall apply to the Court in the exercise

of the jurisdiction vested in it by, or pursuant to, this Act and to the process, procedure and practice of the Court (whether before, during or after any hearing) in like manner as the said provisions apply to the Supreme Court in the exercise of the jurisdiction vested in that Court by the Judicature (Supreme Court) Act and to the process, procedure and practice of such Court.

Power of
Minister to
amend
Schedule.

5.—(1) The Minister may, by order, amend the Schedule.

Schedule.

40/1974
S. 2.

(2) Without prejudice to the provisions of section 11, any order made under this section may contain such consequential, supplemental or ancillary provisions as appear to the Minister to be necessary or expedient for the purpose of giving due effect to the amendment of the Schedule and vesting of jurisdiction in the Revenue Court and, without prejudice to the generality of the foregoing, may contain provisions amending any part of a Law or Act the whole or any part of which is added the Schedule.

(3) Every order under this section shall be subject to the affirmative resolution.

Judge of the
Court.

6.—(1) The Judge of the Court shall be a Puisne Judge of the Supreme Court nominated by the Governor-General acting on the advice of the Judicial Service Commission, being a person appearing to that Commission to be versed in the law relating to income tax.

(2) The Judge shall, in relation to the Court, have, *mutatis mutandis*, all the rights, powers, immunities and privileges of the Puisne Judge of the Supreme Court.

Procedure of
the Court.

7.—(1) Subject to rules of court, the Court may sit at such times and in such places in Jamaica as may be most convenient for the determination of proceedings before it.

(2) Any party to any proceedings before the Court may appear in person or by counsel or a solicitor or, in the case of a company, by an officer of the company.

(3) The Court, as respects the attendance and examination of witnesses, the production and the inspection of property, and other matters necessary or proper for the due exercise of its jurisdiction, shall have all such powers, rights and privileges as are vested in the Supreme Court on the occasion of an action.

(4) A summons signed by the Registrar of the Revenue Court shall have the same force and effect as any form of process capable of being issued in any action taken in the Supreme Court for enforcing the attendance of witnesses and compelling the production of documents.

(5) The Court may order that written submission be filed in addition to, or in place of, an oral hearing.

(6) Save as otherwise provided by this Act, the practice and procedure of the Court shall be regulated by rules of court.

8.—(1) There shall be assigned to the Court a Registrar and such officers, clerks, and employees as may be required to carry out the business of the Court. Officers of
the Court.

(2) The Registrar shall, in relation to proceedings before the Court, have the like powers, duties, immunities and privileges as the Registrar of the Supreme Court.

(3) No person shall be appointed Registrar of the Court unless he is a member of the Bar of Jamaica, England or Northern Ireland or a member of the Faculty of Advocates of Scotland or a solicitor of the Supreme Court of Jamaica or of the Supreme Court of Judicature of England, Scotland or Northern Ireland.

(4) The office of Registrar shall be an office to which section 112 of the Constitution of Jamaica applies.

Employment of experts by the Court.

9. The Court may, when it thinks fit, obtain the assistance of accountants, actuaries and other scientific or expert persons, to enable it to determine any matter at issue in any appeal, cause or proceeding, and may allow reasonable fees and expenses to such persons to be taxed as costs in the appeal, cause or proceeding.

Appeals from decisions of the Court.

Schedule.

10.—(1) A decision of the Court shall be final on any question of fact, but, save as may be otherwise provided in, or in relation to, any enactment for the time being specified in the Schedule, an appeal shall lie on any question of law to the Court of Appeal.

(2) Subject to subsection (1), the provisions of the Judicature (Appellate Jurisdiction) Act, shall apply in relation to the Court and to the Judge in like manner, *mutatis mutandis*, as they apply in relation to the Supreme Court and to a Judge of that Court.

(3) The Court or the Court of Appeal when sitting in appeal proceedings under any law relating to income tax may exclude from the proceedings persons other than the parties thereto and their legal representatives.

Transitional.

11.—(1) Any appeal, cause or matter which, immediately before the prescribed date is pending before any prescribed Tribunal, shall, subject to subsection (2), be continued thereafter before the Court.

(2) Where a prescribed Tribunal has, before the prescribed date, begun the hearing of any proceeding (in this section referred to as the "original hearing") that hearing may continue before the prescribed Tribunal and any appeal or further proceedings thereon may be taken as if this Act had not been passed :

Provided that the Court, on the application of any party to the original hearing, may notwithstanding anything to the contrary, order, on such terms as it thinks just, that the proceedings shall be recommenced in the Court.

(3) In this section—

40/1974

S. 3.

“prescribed date” means—

(a) subject to paragraph (b), the 1st of February, 1972;

(b) in relation to a prescribed Tribunal affected by any amendment of a Law or Act pursuant to subsection (2) of section 5, the date with effect from which that amendment is made;

“prescribed Tribunal”, in relation to any appeal, cause, matter or proceeding, means any Tribunal, Board, court, or other authority, having cognizance thereof under any provisions of a Law or Act immediately before that Law or Act is amended by or pursuant to this Act in such manner as to terminate the jurisdiction vested in the Tribunal, Board, court or other authority (as the case may be) for purposes of the said provisions.

JUDICATURE (REVENUE COURT)

SCHEDULE

(Sections 4, 5 and 11)

ENACTMENTS REFERRING PROCEEDINGS TO THE REVENUE COURT

Section 18 of the Customs Act.

Section 14 of the Excise Duty Act.

Section 4 of the Valuation Act.

Sections 27(4), 31(5), 44(7), 72(4), 73(4), 76, 78(4), 80 and 81 of the Income Tax Act.

Section 22 of the Land Valuation Act.

Sections 8, 16, 18 and 22 of the Land Development Duty Act.

L.N.
170/1972

Sections 26 and 30 of the Transfer Tax Act.

29/1974
S. 16.

Section 11 of the Bauxite (Production Levy) Act.

16/1991
S. 64.

Section 41 of the General Consumption Tax Act.

10/2015
2nd Sch.

Section 14 of the Revenue Appeals Division Act.