

THE UNIVERSITY STUDENTS CESS ACT

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SCHEDULE

THE UNIVERSITY STUDENTS CESS ACT

Act
6 of 1988.

[2nd May, 1988.]

1. This Act may be cited as the University Students Cess Act. Short title.

2. In this Act—

“cess” means the cess imposed by or under this Act; Interpre-
tation.

“Commissioner” means the Commissioner of Inland Revenue;

“higher degree” includes a diploma regulated by the Board for Higher Degrees of the University but does not include any other diploma or any certificate;

“sponsored student” means a person pursuing a course of study at the University in relation to whom the Government of Jamaica makes a financial contribution to the University towards the cost of the course, but does not include a person pursuing—

(a) a post graduate course of study leading to the award of a higher degree; or

(b) any other course of study approved by the Minister by notice published in the *Gazette*;

“University” means the University of the West Indies.

3.—(1) The House of Representatives may from time to time by resolution impose a cess to be paid by sponsored students and may revoke, reduce, increase or alter any such cess and may provide for exemptions therefrom.

Power of
House of
Representa-
tives to im-
pose cess.

- Schedule.** (2) Until other provisions are made pursuant to subsection (1), cess shall be paid in accordance with the provisions of the Schedule.
- (3) A resolution under subsection (1) may amend the Schedule.
- Power of Minister to remit cess.** 4. The Minister may, upon application made by a person liable to pay cess, waive, remit or refund, in whole or in part, any such cess if, in the circumstances of the case, he deems it expedient to do so; and any such waiver, remission or refund may be subject to such special conditions as the Minister may see fit to impose.
- Refund of cess paid in error.** 5. The Commissioner shall refund any money which he is satisfied has been overpaid as cess at any time within two years after such overpayment has been made.
- Students' Loan Bureau is agent of Commissioner.** 6.—(1) The Students' Loan Bureau is an agent of the Commissioner for the purposes of this Act and as such shall collect and pay to the Commissioner the cess imposed by this Act upon sponsored students.
- (2) No person acting under subsection (1) shall on that account be regarded as holding a public office.
- Collection of cess.** 7. The cess imposed by this Act in respect of each academic year shall be paid in full upon registration of the sponsored student at the University for that year:
- Provided that the Commissioner may accept, on such terms and conditions as he thinks fit, an assurance that payment will be made within a period not exceeding three months after registration.
- Returns.** 8.—(1) The Students' Loan Bureau shall make such returns to the Commissioner at such times and shall keep such records in such form and substance as the Commis-

sioner may from time to time require or as may be prescribed.

(2) The Commissioner may enlarge the time for making any return before or after the time for making it.

9.—(1) Where there is any doubt as to the amount of cess payable by any sponsored student the Commissioner, after consultation with the University, shall make an assessment of the cess to be paid by that student and shall notify the student accordingly.

Assessment
of cess in
case of
doubt.

(2) An assessment, subject to being varied or vacated on an objection and subject to a reassessment, shall be deemed to be valid and binding notwithstanding any error, defect or omission therein or in any proceeding under this Act relating thereto.

10.—(1) Where a sponsored student objects to an assessment made under section 9, he may, within ten days from the date of receipt of the notice of assessment, serve on the Commissioner a notice of objection in duplicate in a form approved by the Commissioner, setting out the reasons for the objection and all relevant facts.

Objection.

(2) Upon receipt of the notice of objection, the Commissioner shall with all due despatch re-consider the assessment and vacate, confirm or vary the assessment, and he shall thereupon notify the student of his action.

(3) The decision of the Commissioner under subsection (2) shall be final.

11. For the purposes of this Act the Commissioner and officers of the Inland Revenue Department shall have all such powers as they have in relation to the Tax Collection Act.

Powers of
Commis-
sioner.

Regulations. 12. The Minister may make regulations generally for the better carrying out of the purposes of this Act and for prescribing any matter required by this Act to be prescribed and without prejudice to the generality of the foregoing such regulations may provide for the refund of cess to persons who, having paid the cess, engage in teaching service or such other service as may be prescribed.

UNIVERSITY STUDENTS CESS

SCHEDULE

(Section 3 (2))

University Students Cess

The University Students Cess in relation to specified faculties of the University shall be paid in respect of each academic year in accordance with the following table—

Faculty	Cess payments required to be made	
	Full-time students	Part-time students
	\$	\$
Arts and General Studies	1,400	700
Education	1,400	700
Social Sciences	1,400	700
Natural Sciences	1,650	825
Medicine		
(a) pre-clinical	1,800	900
(b) clinical	2,000	1,000
Engineering	2,000	1,000
Agriculture	1,650	825
Law	1,650	825