

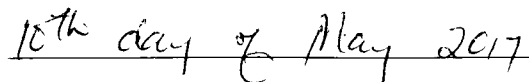
JAMAICA

No. 7 - 2017

I assent,

[L.S.]

  
Governor-General.



AN ACT to validate and confirm as lawful the imposition and collection of property tax under the *Provisional Collection of Tax Act* and the *Property Tax Act*, in good faith, during the period commencing on the 1st day of April, 2013 and continuing until the coming into operation of this Act and to indemnify the Government and all persons acting on behalf of the Government from liability in relation thereto.

[ 11<sup>th</sup> day of May 2017 ]

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:—

WHEREAS section 3 of the *Provisional Collection of Tax Act* (hereinafter called the "Act") empowers the Minister responsible for

finance to make an order (hereinafter referred to as a provisional order) providing for the variation of any tax for the time being in force, for the renewal for a further period of any tax in force during the previous financial year or which was imposed for any limited period, or for the imposition of any tax and that notwithstanding anything to the contrary the provisions of a provisional order shall, for the period limited by this section and subject to the provisions of the Act, have effect as if contained in an Act of Parliament:

AND WHEREAS section 3(2) of the Act specifies that where an order under subsection (1) provides for the renewal of a tax, all enactments which were in force with reference to that tax as last imposed by an Act of Parliament shall, during the period for which the order remains in force and subject to the provisions of the Act, have full force and effect with respect to the tax as renewed by the order:

AND WHEREAS section 3(3) of the Act provides that an order under that section shall, subject to subsection (4), continue for a period of six months next following publication thereof in the *Gazette* unless the House of Representatives by Resolution authorizes the continuance in force of the order for an additional period of three months:

AND WHEREAS section 3(4) provides further that an order under that section shall cease to have effect if it is not confirmed (with or without modification, by Resolution of the House of Representatives) within the next thirty days on which the House sits after the date of publication of the order in the *Gazette*, if Parliament is dissolved, or if an enactment comes into operation varying, renewing or imposing the tax:

AND WHEREAS as a result of revenue measures introduced by the Government, the *Provisional Collection of Tax (Property Tax) Order, 2013* (Numbered 12A/2013 and published in the *Jamaica Gazette Supplement, Proclamations, Rules and Regulations* dated

Wednesday, February 27, 2013) was made in purported exercise of that power during the period commencing on the 1st day of April, 2013, and continuing until the date of coming into operation of this Act:

AND WHEREAS section 2 of the *Property Tax Act* empowers the Minister from time to time by order, to amend the rates of property tax set out in the First Schedule to that Act and provides further that any order made by the Minister under this section shall after four days and within twenty-one days from the date of its publication in the *Gazette*, be submitted to the House of Representatives, and the House of Representatives may by resolution revoke such order, or confirm it with or without amendment, and the said order shall not have effect unless and until so confirmed:

AND WHEREAS, the *Property Tax (Amendment of First Schedule) Order, 2017* (Numbered 9A/2017 and published in the *Jamaica Gazette Supplement, Proclamations, Rules and Regulations* dated Tuesday, March 7, 2017) was made in purported exercise of that power:

AND WHEREAS the Government and persons acting on behalf of the Government, in good faith, have been collecting the said tax on the basis of the said orders:

AND WHEREAS it is desirable to validate and confirm as lawful all amendments to the *Property Tax Act* imposed or collected under the *Provisional Collection of Tax Act* and the *Property Tax Act*, in good faith, during the period commencing on the 1st day of April, 2013, and continuing until the coming into operation of this Act:

1. This Act may be cited as the Property Tax (Validation and Indemnity) Act, 2017. Short title.

2.—(1) Notwithstanding section 3 of the *Provisional Collection of Tax Act*, section 2 of the *Property Tax Act* and anything to the contrary in any other enactment, property tax purportedly imposed and collected under the *Provisional Collection of Tax (Property Tax) Order, 2013* (Numbered 12A/2013 and published in the *Jamaica* Validation and indemnity.

*Gazette Supplement, Proclamations, Rules and Regulations* dated Wednesday, February 27, 2013) and the *Property Tax (Amendment of First Schedule) Order, 2017* (Numbered 9A/2017 and published in the *Jamaica Gazette Supplement, Proclamations, Rules and Regulations* dated Tuesday, March 7, 2017), in good faith and inadvertent as to their being invalid, improper or unlawful, during the period commencing on the 1<sup>st</sup> day of April, 2013 and ending on the date of coming into operation of this Act, is declared to have been validly, properly and lawfully done to all intents and purposes and with effect as if authorized pursuant to the *Provisional Collection of Tax Act* and the *Property Tax Act*.

(2) The Government and every person liable to be legally proceeded against on the ground that any of the aforesaid acts was unauthorized, unlawfully done, or otherwise illegal or improper, for any such reason, are freed, acquitted, discharged and indemnified as well against the Queen's Most Excellent Majesty, Her Heirs and Successors as well as against all persons whatever, from such liability.

Passed in the House of Representatives this 11th day of April, 2017.

PEARNEL CHARLES, CD, MP, JP  
*Speaker*

Passed in the Senate this 21st day of April, 2017.

THOMAS TAVARES-FINSON, CD, QC, JP  
*President.*

*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.*

*Sgd. Heather E. Coste*  
*Clerk to the Houses of Parliament.*