

JAMAICA

No. 12 – 2022

I assent,

[L.S.]

P. L. Allen

*Governor-General.*

1<sup>st</sup> day of December 2022

AN ACT to Amend the Income Tax Act.

[1<sup>st</sup> day of December 2022]

BE IT ENACTED by The King'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 Income Tax (Amendment) Act, 2022, and shall be read and construed as one with the Income Tax Act, (hereinafter referred to as “the principal Act”).

Short title  
and  
commence-  
ment.

2. Section 32A of the principal Act is amended as follows—

Amendment  
of section  
32A of  
principal Act.

- (a) in subsection (4)(a), by inserting next after the word “trade”, the word “business,”;
- (b) in subsection (9), by inserting next after the word “trade”, the word “business,”;

(c) in subsection (15)(a), by inserting after the word “trade”, the word “business,”;

(d) by deleting paragraph (c) of subsection (16).

Amendment  
of section 38  
of principal  
Act.

3. Section 38 of the principal Act is amended in subsection (1B) as follows—

(a) in paragraph (a), by inserting after the word “trade,” where it appears, the word “business,”;

(b) in paragraph (b), by inserting after the word “trade,” where it appears, the word, “business,”.

Amendment  
of First  
Schedule to  
principal Act.

4. The First Schedule to the principal Act is amended in paragraph 5(1)(k) of Part II—

(a) by deleting the words “Free Zone” where they appear and substituting therefor the words, “Special Economic Zone”; and

(b) deleting the words “Jamaica Export Free Zones Act” where they appear and substituting therefor the words “Special Economic Zones Act”.

Passed in the Honourable House of Representatives this 8th day of November, 2022 with three (3) amendments.

M. DALRYMPLE PHILIBERT, CD, MP

*Speaker.*

Passed in the Honourable Senate this 17th day of November, 2022.

SENATOR CHARLES SINCLAIR

*Deputy 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.*

*Valne A. Curtis*  
*Clerk to the Houses of Parliament.*