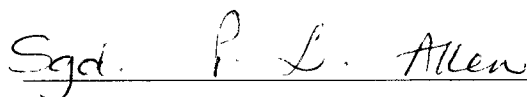


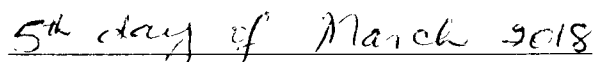
No. 01 – 2018

I assent,

[L.S.]

A handwritten signature in cursive script, reading "Sgd. P. L. Allen", is written above a horizontal line.

Governor-General.

A handwritten date in cursive script, reading "5th day of March 2018", is written below a horizontal line.

ANACT to Validate and confirm as lawful the imposition, variation and renewal of tax under the *Licences on Trades and Business Act* by an order made pursuant to section 3 of the *Provisional Collection of Tax Act*, the collection of the tax, in good faith, during the period commencing on the 30th day of December, 2015 and ending on the day of coming into operation of this Act; to indemnify the Government and persons acting on behalf of the Government from liability in relation to the imposition, variation and collection of tax; to amend the *Licences on Trades and Business Act*; and for connected matters.

WHEREAS section 3(1) of the *Provisional Collection of Tax Act* (hereinafter referred to as the “Act”) empowers the Minister responsible for finance to make an order (hereinafter referred to as a “provisional collection of tax 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 WHEREAS section 3(1) of the Act provides further that, notwithstanding anything to the contrary, the provisions of a provisional collection of tax order shall, for the period limited by that section and subject to the provisions of the Act, have effect as if contained in an Act of Parliament:

AND WHEREAS section 3(3) of the Act provides that a provisional collection of tax order shall, subject to subsection (4) of that section, 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 a provisional collection of tax order 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 section 4(2) of the Act provides that where an order under section 3(1) ceases to have effect before an enactment comes into operation confirming or modifying the provisions thereof, any money paid in pursuance of that order shall be repaid or made good and any deduction made in pursuance of that order shall be deemed to be an unauthorized deduction:

AND WHEREAS on the 31st day of March, 2015, the Minister responsible for finance made a provisional collection of tax order varying, renewing and imposing trade and business licence duties under the Licences on Trades and Business Act, cited as “*The Provisional Collection of Tax (Licences on Trades and Business) Order, 2015*,” (hereinafter referred to as the “Order”):

AND WHEREAS the Order was confirmed by Resolution of the House of Representatives on the 6th day of October, 2015, and the continuance in force of the Order was authorized by Resolution of the House of Representatives made on the 13th day of October, 2015, for an additional period of three months:

AND WHEREAS the continuance in force of the Order ceased on the 30th day of December, 2015:

AND WHEREAS no permanent amendment in relation to the matters comprised in the Order was made to the Licences on Trades and Business Act:

AND WHEREAS the Government, and persons acting for or on behalf of the Government, in good faith, have been varying, imposing, assessing and collecting trade and business licence duties on the basis of the provisions of the Order after the cessation of the continuance in force of the Order:

AND WHEREAS it is desirable to validate and confirm as lawful the variation, imposition, assessment and collection of the trade and business licence duties, in good faith, during the period commencing on the 30th day of December, 2015, and ending on the day of the coming into operation of this Act, and to indemnify the Government and persons acting on behalf of the Government from liability in relation thereto:

[*5<sup>th</sup> day of March 2018* ]

NOW, THEREFORE, 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. This Act may be cited as the Licences on Trades and Business (Validation, Indemnification and Amendment) Act, 2018, and shall be read and construed as one with the Licences on Trades and Business Act (hereinafter referred to as the “principal Act”) and all amendments thereto.

Short title  
and  
construction.

*Validation and Indemnification*Validation  
and  
indemnifica-  
tion

2.—(1) Notwithstanding the *Provisional Collection of Tax Act* and anything to the contrary in any other enactment, the variation, imposition, assessment and collection of the trade and business licence duties so varied and imposed under the *Provisional Collection of Tax (Licences on Trades and Business) Order, 2015*, after the cessation of the continuance in force thereof, by the Government, and persons acting on behalf of the Government, in good faith, during the period commencing on the 30th day of December, 2015, and ending on the day of the coming into operation of this Act, are declared to have been validly, properly and lawfully done to all intents and purposes and with effect as if duly authorized by law.

(2) Every person liable to be legally proceeded against on the ground that any of the acts referred to in subsection (1), though done in good faith was unauthorized, unlawfully done, or otherwise illegal or improper, for any such reason, are freed, acquitted, discharged and indemnified against The Queen's Most Excellent Majesty, Her Heirs and Successors as well as against all persons, whatsoever, from such liability.

*Amendment of Principal Act*Amendment  
of section 2  
of principal  
Act

3. Section 2 of the principal Act is amended by inserting in their correct alphabetical sequence the following definitions—

““retail licence” means a trade and business licence taken out by a wholesale dealer or retailer in respect of his trade where it includes the retail sale of wine, beer or other malt liquor;

“trade and business licence” means a licence as a retailer and any other licence for a trade or business that is taken out under section 3 and delivered under section 7;”.

Amendment  
of section 3  
of principal  
Act

4. Section 3 of the principal Act is amended—

(a) in subsection (1), by deleting the words “Subject to subsection (1A),” and substituting therefor the words “Subject to subsection (2),”;

- (b) by deleting subsections (2), (3) and (4); and
- (c) by renumbering subsection (1A) as subsection (2).

5. Section 4(1) of the principal Act is amended by deleting the words “a licence” and substituting therefor the words “a trade and business licence”.

Amendment of section 4 of principal Act

6. Section 5 of the principal Act is amended, by deleting—

Amendment of section 5 of principal Act

- (a) subsection (1) and substituting therefor the following—

“ (1) For the purposes of this Act—

- (a) wholesale dealers are classified in accordance with the wholesale dealer grades specified in Part I of the Third Schedule;
- (b) retailers are classified in accordance with the retailer grades specified in Part II of the Third Schedule.”;

Part I  
Third  
Schedule

Part II

- (b) from subsections (2) and (3) the words “retailer” and “retailer’s” wherever they appear and substituting therefor, in each case, the words “wholesale dealer or retailer” and “wholesaler dealer's or retailer's”, respectively;
- (c) from subsections (4) and (5) the word “retailer” wherever it appears and substituting therefor in each case the words “wholesale dealer or retailer”;
- (d) from subsection (6) the words “retailer or an applicant” and substituting therefor the words “wholesale dealer, retailer or an applicant”; and
- (e) from subsection (7) the word “retailer” and substituting therefor the words “wholesale dealer or retailer”.

7. Section 7 of the principal Act is amended by—

Amendment of section 7 of principal Act

- (a) renumbering the section as section 7(1); and

- (b) inserting next after subsection (1), as renumbered, the following as subsection (2)—

“ (2) Subject to section 25(2), the licence referred to in subsection (1), including the certificate endorsed on the licence, shall be in the form set out in Part I of the Fourth Schedule.”

Part I  
Fourth  
Schedule

Repeal and  
replacement  
of section 23  
of principal  
Act

8. The principal Act is amended by deleting section 23 and substituting therefor the following—

“Penalty for  
not taking  
out licence  
First  
Schedule

23.—(1) A person who carries on a trade or business mentioned in the First Schedule, without having within the prescribed time taken out the licence required under section 3 of this Act commits an offence and is liable on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars.

(2) The payment of a fine under subsection (1), shall not in any manner prejudice, or affect any proceedings instituted for the recovery of the amount payable in respect of any such licence.”

Amendment  
of section 25  
of principal  
Act

9. Section 25 of the principal Act is amended—

- (a) in subsection (2), by deleting the words “to a penalty not exceeding four dollars” and substituting therefor the words “on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars”; and
- (b) by renumbering subsection (2), as subsection (3) and inserting next after subsection (1), the following as subsection (2)—

“ (2) The retail licence referred to in subsection (1), including the certificates required under section 7 and this section to be endorsed on the retail licence, shall be in the form set out in Part II of the Fourth Schedule.”

Part II  
Fourth  
Schedule

- 10.** Section 27 of the principal Act is repealed. Repeal of section 27 of principal Act
- 11.** Section 28 of the principal Act is amended by deleting subsection (2) and substituting therefor the following— Amendment of section 28 of principal Act
- “ (2) A person who contravenes subsection (1) commits an offence and is liable on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars.”.
- 12.** Section 29 of the principal Act is amended— Amendment of section 29 of principal Act
- (a) by renumbering the section, as section 29(1);
- (b) in subsection (1), as renumbered, by deleting from paragraph (e) all the words starting from the words “shall be liable” and ending with the words “on the premises” and substituting therefor the words “commits an offence and is liable on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars.”; and
- (c) inserting next after subsection (1), as renumbered, the following as subsection (2)—
- “ (2) The person in whose name the licence is held and the person who is the actual keeper or manager of the premises referred to in subsection (1), shall each be liable to the penalty provided by this section and for any breach of this section committed by his employee on the premises.”.
- 13.** The principal Act is amended by deleting section 30 and substituting therefor the following— Repeal and replacement of section 30 of principal Act
- “Offences 30.—(1) A person who, in any part of the premises where wine, beer, or other malt liquors, are sold under licence—
- (a) is in a state of drunkenness or engages in disorderly conduct;

- (b) engages in any unlawful games or gaming;
- (c) is found in any such premises, other than a shop, between the hours of midnight and six o' clock in the morning, unless such person is employed on the premises or has lawful business there,

commits an offence, and is liable on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars.

(2) For the purposes of this section—

- (a) “licence” means a licence delivered under this Act or a licence issued under any other enactment to sell wine, beer, or other malt liquors;
- (b) the burden of proving that a person is employed as described in subsection (1)(c) shall lie on that person.”.

Insertion of  
new section  
38 in  
principal  
Act

**14.** The principal Act is amended by inserting next after section 37 the following as section 38—

“Amend-  
ment of  
schedules  
and  
monetary  
penalties

38.—(1) Subject to subsection (2), the Minister responsible for finance may, by order, amend any of the schedules to the Act and the monetary penalties imposed by this Act.

(2) An order made under subsection (1) shall be subject to affirmative resolution of the House of Representatives.”.



15. The principal Act is amended by deleting the First Schedule and substituting therefor the following—

Repeal and replacement of First Schedule to principal Act

“ FIRST SCHEDULE (Sections 3, 4 and 38)

*Trade or Business Licences*

Every person carrying on a trade or business specified in Column I shall take out a licence in respect of each activity or person specified in relation thereto in Column II, on payment of the applicable licence duty specified in relation to the activity or person in Column III.

Column I	Column II	Column III
1. Merchant or General Factor	For each designated place of business with capability to store in and deliver out of public and other warehouses	\$5,000.00
2. Wholesale dealer	For each designated place of business with capability to store in and deliver out of public and other warehouses—	
	Grade I Wholesale dealer	\$5,000.00
	Grade II Wholesale dealer	\$15,000.00
	Grade III Wholesale dealer	\$25,000.00
	Grade IV Wholesale dealer	\$35,000.00
	Grade V Wholesale dealer	\$45,000.00
	Grade VI Wholesale dealer	\$55,000.00
	Grade VII Wholesale dealer	\$65,000.00
	Grade VIII Wholesale dealer	\$75,000.00
3. Auctioneer or Commission Agent	For each—	
	(a) designated place of business; and	\$5,000.00

Column I	Column II	Column III
	(b) person carrying on business	\$5,000.00
4. Wharfinger	For each wharf	\$5,000.00
5. Super-cargo	For each person carrying on a business	\$5,000.00
6. Proprietor of newspaper	For each designated newspaper, that is published—	
	(a) daily	\$5,000.00
	(b) other than daily	\$1,000.00
7. Retailer	For each designated place of business—	
	Grade I Retailer	\$2,500.00
	Grade II Retailer	\$5,000.00
	Grade III Retailer	\$10,000.00
	Grade IV Retailer	\$15,000.00
	Grade V Retailer	\$25,000.00
	Grade VI Retailer	\$35,000.00
	Grade VII Retailer	\$45,000.00
	Grade VIII Retailer	\$55,000.00
	Grade IX Retailer	\$65,000.00
	Grade X Retailer	\$75,000.00.”.

16. The principal Act is amended by deleting the Second Schedule and substituting therefor the following—

Repeal and replacement of Second Schedule to principal Act.

“ SECOND SCHEDULE (Sections 4 and 38)

THE LICENCES ON TRADES AND BUSINESS ACT

**TB01**

**APPLICATION FOR TRADE AND BUSINESS LICENCE** Financial Year

**(TRADE AND BUSINESS LICENCE RETURN)** **20** / **20**

<b>Section A APPLICANT'S INFORMATION</b>		2 Taxpayer Registration Number (TRN)	
1 Applicant/Business Name (for individuals - Last, First, Middle)			
3 Trade Name		4 Parish in which business trade is carried on	
5 Business Address Registered Office		6 Mailing Address (if different from 5)	
7 Contact Numbers ▶ Business ▶ Cell ▶ Fax		8 E-mail Address	
		9 Tick boxes if appropriate <input type="checkbox"/> Revised Return <input type="checkbox"/> New Address	
<b>Section B APPLICATION / RETURN DETAILS</b>			
10 Date Trade/Business Commenced		11 Are your accounts computerized? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partly	
12 Indicate the type of Licence Application/Return from one of the three groups below			
<b>Group 1</b> Wholesalers & Retailers <i>(Select then complete Sections C, E, F &amp; G)</i>		<input type="checkbox"/> Wholesaler, state Annual Gross Sales \$ _____ <input type="checkbox"/> Retailer, state Annual Gross Sales \$ _____	
<b>Group 2</b> Newspaper Proprietors <i>(Select then complete Sections D, E, F &amp; G)</i>		<input type="checkbox"/> Newspaper Proprietor (Daily Newspaper) <input type="checkbox"/> Newspaper Proprietor (Other than Daily)	
<b>Group 3</b> Others <i>(Select then complete Section E, F &amp; G)</i>		<input type="checkbox"/> Merchant <input type="checkbox"/> Supercharge <input type="checkbox"/> Auctioneer <input type="checkbox"/> General Factor <input type="checkbox"/> Wharfinger <input type="checkbox"/> Commission Agent	
<b>Section C WHOLESALER / RETAILER DETAILS</b> <i>(To be Completed by Wholesaler/Retailer Applicants Only)</i>			
13 Do you intend to sell wine, beer or any other malt liquor? <input type="checkbox"/> Yes (Go to 14) <input type="checkbox"/> No (Go to Section E)			
14 Do you have a Spirit Licence? <input type="checkbox"/> Yes (Go to Section E) <input type="checkbox"/> No (See Note below)			
NOTE: To sell wine, beer or any other malt liquor you MUST first be certified as fit to do so by either a Superintendent of Police from the parish OR a Justice of the Peace from the parish in which your business is carried on.			
THE STATEMENT OF FITNESS BELOW MUST BE COMPLETED AND ENDORSED BY THE PROPER AUTHORITY			
Statement of Fitness			
I, _____ acting in my capacity as Justice of the Peace / Police Superintendent			
for the parish _____ certify that _____ is			
a fit and proper person to sell wine, beer or other malt liquors			
Signature _____		Date _____	

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

[No. ] *The Licences on Trades and Business (Validation, Indemnification and Amendment) Act, 2018*

<b>Section D DETAILS OF NEWSPAPER (To be Completed by Applicants who are Newspaper Proprietors Only)</b>	
15 Newspaper Title Name	
16 Address at which Newspaper is Published	
<b>Section E DETAILS OF PROPRIETOR(S) (To be Completed by ALL Applicants - Use Additional Sheet if Necessary,</b>	
17 Proprietor's Name (Last, First, Middle)	18 Proprietor's TRN
19 Proprietor's Home Address	
20 Proprietor's Name (Last, First, Middle)	21 Proprietor's TRN
22 Proprietor's Home Address	
23 Proprietor's Name (Last, First, Middle)	24 Proprietor's TRN
25 Proprietor's Home Address	
<b>Section F DETAILS OF PRINCIPAL OFFICER (To be Completed by ALL Applicants)</b>	
26 Principal Officer's Name	27 Principal Officer's TRN
28 Principal Officer's Home Address	29 Position Title
<b>Section G DECLARATION</b>	
<b>FOR OFFICIAL USE ONLY</b>	
I declare that this return application is in full factual respects true and I apply for a licence in terms herof	
Principal Officer's Signature	Date
<i>Please complete if prepared by person other than Principal Officer</i>	
Name	
Title/Position	Contact / Telephone Numbers
Signature	Date
<b>FOR OFFICIAL USE ONLY</b>	
<input type="checkbox"/> I am a newspaper proprietor <input type="checkbox"/> I am a newspaper proprietor <input type="checkbox"/> I am a newspaper proprietor	

17. The principal Act is amended by inserting next after the Second Schedule the following as the Third and Fourth Schedules—

Insertion of  
new Third  
and Fourth  
Schedules in  
principal  
Act

“ THIRD SCHEDULE (Section 5)

PART I

*Classification of Wholesale Dealers*

Wholesale Dealer Grade	Description
Grade I Wholesale dealer	Wholesale dealers whose annual turnover does not exceed \$2,500,000.00
Grade II Wholesale dealer	Wholesale dealers whose annual turnover exceeds \$2,500,000.00 but does not exceed \$5,000,000.00
Grade III Wholesale dealer	Wholesale dealers whose annual turnover exceeds \$5,000,000.00 but does not exceed \$10,000,000.00
Grade IV Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$10,000,000.00 but does not exceed \$15,000,000.00
Grade V Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$15,000,000.00 but does not exceed \$25,000,000.00
Grade VI Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$25,000,000.00 but does not exceed \$50,000,000.00

Wholesale Dealer Grade —————	Description —————
Grade VII Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$50,000,000.00 but does not exceed \$100,000,000.00
Grade VIII Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$100,000,000.00

## PART II

*Classification of Retailers*

Retailer Grade —————	Description —————
Grade I Retailer	Retailers whose annual turnover does not exceed \$500,000.00
Grade II Retailer	Retailers whose annual turnover exceeds \$500,000.00 but does not exceed \$1,000,000.00
Grade III Retailer	Retailers whose annual turnover exceeds \$1,000,000.00 but does not exceed \$2,500,000.00
Grade IV Retailer	Retailers whose annual turnover exceeds \$2,500,000.00 but does not exceed \$5,000,000.00
Grade V Retailer	Retailers whose annual turnover exceeds

<u>Retailer Grade</u>	<u>Description</u>
	\$5,000,000.00 but does not exceed \$10,000,000.00.
Grade VI Retailer	Retailers whose annual turnover exceeds \$10,000,000.00 but does not exceed \$15,000,000.00
Grade VII Retailer	Retailers whose annual turnover exceeds \$15,000,000.00 but does not exceed \$25,000,000.00
Grade VIII Retailer	Retailers whose annual turnover exceeds \$25,000,000.00 but does not exceed \$50,000,000.00
Grade IX Retailer	Retailers whose annual turnover exceeds \$50,000,000.00 but does not exceed \$100,000,000.00
Grade X Retailer	Retailer whose annual turnover exceeds \$100,000,000.00.

## FOURTH SCHEDULE (Sections 7 and 25)

## PART I



## THE LICENCES ON TRADES AND BUSINESS ACT

## TRADE AND BUSINESS LICENCE

*(for trade, excluding retail sale of malt liquor)*

Licence No.: \_\_\_\_\_

For financial year April 1st to March 31, 20\_\_\_\_.

\_\_\_\_\_  
*(Name of licensee)*

is duly licensed to carry on the trade or business of:

- Merchant or General Factor
- Wholesale dealer: Grade \_\_\_\_\_ Wholesale dealer  
*(Grade of wholesale dealer, e.g. I)*
- Auctioneer or Commission Agent
- Wharfinger
- Super-cargo
- Proprietor of newspaper
- Retailer: Grade \_\_\_\_\_ Retailer  
*(Grade of retailer, e.g. I)*

at premises situated at \_\_\_\_\_  
*(Address of trade or business)*in the parish of \_\_\_\_\_ from the date hereof to  
*(Name of parish)*

the 31st day of March, 20\_\_\_\_ and is certified by the Collector of Taxes as having made payment of the trade or business licence duty (or a moiety thereof where a moiety may be accepted) in the certificate set out in the Schedule to this licence.



SCHEDULE

*Certificate*

I, \_\_\_\_\_ Collector of Taxes  
*(Name of Collector)*

for the parish of \_\_\_\_\_  
*(Name of parish)*

CERTIFY that \_\_\_\_\_  
*(Name of licensee)*

(a) has paid to me the sum of \_\_\_\_\_  
(\$ \_\_\_\_\_) —

Check as appropriate

- in full satisfaction of licence duty,
- as a moiety of the amount of licence duty,

for licence no.: \_\_\_\_\_ in respect of trade or business at  
the premises.

Date: \_\_\_\_\_  
\_\_\_\_\_ Collector of Taxes

## PART II



## THE LICENCES ON TRADES AND BUSINESS ACT

## TRADE AND BUSINESS LICENCE

*(for trade, including retail sale of malt liquor)*

Licence No.: \_\_\_\_\_

For financial year April 1st to March 31, 20\_\_\_\_.

\_\_\_\_\_  
*(Name of licensee)*

is duly licensed to carry on the trade or business of:

 Wholesale dealer: Grade \_\_\_\_\_ Wholesale dealer*(Grade of wholesale dealer, e.g. I)* Retailer: Grade \_\_\_\_\_ Retailer*(Grade of retailer, e.g. I)*

at the premises situated at \_\_\_\_\_ in the parish of

*(Address of trade or business)*

\_\_\_\_\_ from the date hereof to the 31st day of

March, 20\_\_\_\_\_ and is certified by the Collector of Taxes:

- (a) as having made payment of the trade or business licence duty (or a moiety thereof where a moiety may be accepted); and
- (b) as having delivered to the Collector of Taxes a statement made by a Superintendent of Police or a Justice of the Peace for the parish in which the trade or business is situated, that the aforementioned licensee is a fit and proper person to sell wine, beer, or other malt liquors,

in the certificate set out in the Schedule to this licence.

SCHEDULE

*Certificate*

I, \_\_\_\_\_ Collector of Taxes  
(Name of Collector)

for the parish of \_\_\_\_\_ CERTIFY that  
(Name of parish)

\_\_\_\_\_  
(Name of licensee)

(a) has paid to me the sum of \_\_\_\_\_  
(\$ \_\_\_\_\_) —

Check as appropriate—

in full satisfaction of licence duty,

as a moiety of the amount of licence duty,

for licence no.: \_\_\_\_\_ in respect  
of trade or business at the premises situated aforesaid;  
and

(b) has delivered a statement made by a Superintendent of Police  
or a Justice of the Peace that the aforementioned named  
licensee is a fit and proper person to sell wine, beer, or other  
malt liquors.

Date: \_\_\_\_\_ .”  
Collector of Taxes

Passed in the House of Representatives this 18th day of July, 2017.

PEARNEL CHARLES, CD, MP, JP  
*Speaker*

Passed in the Senate this 26th day of January, 2018 with two (2) amendments.

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

On the 6th day of February, 2018 the House of Representatives agreed to the amendments made by the Senate.

PEARNEL CHARLES, CD, MP, JP  
*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.*

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