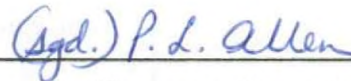


JAMAICA

No. 11 – 2011

I assent,

[L.S.]



Governor-General

01 APR 2011

AN ACT to Amend the Revenue Administration Act, and for connected purposes.

[**The date notified by the Minister bringing the Act into operation**]

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 Revenue Administration (Amendment) Act, 2011, and shall be read and construed as one with the Revenue Administration Act (hereinafter referred to as the principal Act) and all amendments thereto and shall come into operation on a day appointed by the Minister by notice published in the *Gazette* (hereinafter referred to as the appointed day).

Short title,
construction
and
commencement.

Amendment
of section 2
of principal
Act.

2. Section 2 of the principal Act is amended—

- (a) by deleting the definition of “Commissioner” and substituting therefor the following—

“Commissioner” means, as the circumstances may require—

- (a) the Commissioner General;
- (b) the Commissioner of Customs;
- (c) the Commissioner of Land Valuations;
- (d) the Commissioner of Revenue Protection;
- (e) the Commissioner of Taxpayer Appeals;”;

- (b) by deleting the definition of “revenue department” and substituting therefor the following—

“revenue department” means—

- (a) Tax Administration Jamaica;
- (b) the Customs Department;
- (c) the Land Valuation Department;
- (d) the Revenue Protection Department;
- (e) the Taxpayer Appeals Department.

Recpal and
replacement
of Part II of
principal
Act.

3. The principal Act is amended by deleting Part II and substituting therefor the following—

“ **PART II. Tax Administration Jamaica**

3.—(1) There is hereby established a department of Government to be called Tax Administration Jamaica.

(2) It shall be the duty of Tax Administration Jamaica to—

- (a) administer the law relating to the audit, assessment, administration and collection of domestic tax revenue;

- (b) collect all domestic tax revenue;
- (c) direct, organize and control all domestic tax revenue collection activities; and
- (d) administer related non-tax laws.

(3) In this section “domestic tax revenue” means tax revenue other than—

- (a) Post Office revenue; and
- (b) any other revenue which, pursuant to this Act or any other enactment, is required to be collected by some public officer other than the Commissioner General.

4. For the due administration of Tax Administration Jamaica, the Governor-General may appoint—

Commissioner General and staff.

- (a) a Commissioner General;
- (b) at least three Deputy Commissioners General; and
- (c) such and so many other officers as may be necessary for the efficient operation of Tax Administration Jamaica.

5.—(1) The Commissioner General shall be responsible for the general direction, supervision and administration of Tax Administration Jamaica and shall have such other functions as may be assigned to him by this Act or any other enactment.

Functions of Commissioner General.

(2) For the purposes of the discharge of his functions under this Act the Commissioner General shall have power to—

- (a) advise the Minister on matters relating to revenue;
- (b) serve as principal adviser to the Financial Secretary in matters respecting

administration of the relevant laws relating to revenue;

- (c) make recommendations to the Minister concerning proposals for legislation;
- (d) administer all tax laws (other than those relating to customs duties);
- (e) undertake all planning, research and public relations activities of Tax Administration Jamaica;
- (f) supervise the staff of Tax Administration Jamaica;
- (g) carry out audit, assessment and collection operations, legal services and management services;
- (h) operate throughout Jamaica with the powers of a Collector of Taxes as if he had been appointed as such under section 3 of the Tax Collection Act, and that Act and any other enactment or provision referring to a Collector of Taxes shall apply accordingly, and without affecting the application of that Act or any such enactment or provision to a Collector of Taxes appointed under section 3 of that Act;
- (i) assign to Deputy Commissioners General responsibility for areas including, but not limited to—
 - (A) audit, assessment and tax collection operations;
 - (B) legal services;
 - (C) management services.

(3) As respects the exercise of the Commissioner General's functions as a Collector of Taxes under subsection (2)(h), any person other than the Commissioner General who is appointed as an officer of Tax Administration Jamaica and assigned by the Commissioner General to the functions of an assistant to the Commissioner General for the purposes of tax collection, shall be treated as an Assistant Collector of Taxes appointed under section 3 of the Tax Collection Act.

5A.—(1) The Commissioner General may delegate, in writing, the exercise of any function conferred upon him by or under this Act (other than the power of delegation) to such other person or persons as he thinks fit (hereinafter called "the delegate").

Delegation
of certain
functions of
Commissioner
General

(2) A delegation under subsection (1) shall not affect the exercise of such function by or the responsibility of the Commissioner General in relation to acts of the delegate carried out in lawful exercise of the delegated function.

(3) Any act done pursuant to a function delegated under subsection (1) shall have the same effect as if done by the Commissioner General.

(4) It is declared, in the interest of certainty, that a delegation under subsection (1) shall, in addition to conferring authority to exercise the delegated function, also subject the delegate to the same obligations as would apply to the Commissioner General's exercise of such function, and accordingly, the delegate shall be liable for any wrongful act or omission of the delegate occurring in the exercise of that authority.

Functions of
Deputy
Commissioner
General.

5B.—(1) Subject to subsection (3) and section 5A(1), each Deputy Commissioner General—

- (a) may, under the direction and supervision of the Commissioner General, perform all of the functions conferred upon the Commissioner General under any enactment (other than the power of delegation);
- (b) shall perform the functions conferred upon or delegated to him under any enactment.

(2) The performance of a function under any enactment by a Deputy Commissioner General shall, for the purposes of that enactment, be deemed to have been performed by the Commissioner General.

(3) The performance of a function by a Deputy Commissioner General pursuant to this section does not prevent the function being performed by the Commissioner General.

Functions of
Deputy
Commissioner
General—
management
services.

5C. It shall be the duty of the Deputy Commissioner General responsible for management services to—

- (a) coordinate the operations of Tax Administration Jamaica relating to—
 - (i) administration;
 - (ii) human resource management;
 - (iii) finance and accounts;
 - (iv) information technology;
 - (v) training;
 - (vi) property and procurement services, and

- (vii) records management;
- (b) provide status reports to the Commissioner General on the matters set out in paragraph (a).

5D. It shall be the duty of the Deputy Commissioner General responsible for operations to—

Functions of Deputy Commissioner General— operations.

- (a) direct, monitor and coordinate the areas of—
 - (i) taxpayer services and registration;
 - (ii) taxpayer accounting;
 - (iii) tax collection;
 - (iv) enforcement of tax laws; and
 - (v) audit, investigations and assessment; and
- (b) provide status reports to the Commissioner General on the matters set out in paragraph (a).

5E.—(1) It shall be the duty of the Deputy Commissioner General responsible for legal support to coordinate the legal support for Tax Administration Jamaica.

Functions of Deputy Commissioner General— legal support.

(2) For the purposes of the discharge of his functions under this Act the Deputy Commissioner General responsible for legal support shall—

- (a) coordinate the provision of legal services to Tax Administration Jamaica in relation to—
 - (i) litigation matters;
 - (ii) domestic tax legislation;

- (iii) tax treaty negotiations;
- (iv) international tax and trade matters;
- (v) legal advice and dealing with rulings;
- (vi) legal studies and research: and

(b) provide status reports to the Commissioner General on the matters set out in paragraph (a).”.

Amendment of section 8 of principal Act.

4. Section 8 of the principal Act is amended by—

- (a) renumbering the section as subsection (1); and
- (b) inserting next after subsection (1), as renumbered, the following as subsection (2)—

“ (2) The Commissioner of Revenue Protection shall be under the operational superintendence of and report directly to the Financial Secretary in all matters relating to the functions of the Commissioner under this Act.”.

Amendment of section 11C of principal Act.

5. Section 11C of the principal Act is amended by—

- (a) renumbering the section as subsection (1); and
- (b) inserting next after subsection (1), as renumbered, the following as subsection (2)—

“ (2) The Commissioner of Taxpayer Appeals shall be under the operational superintendence of and report directly to the Financial Secretary in all matters relating to the functions of the Commissioner under this Act.”.

Repeal of Parts IV, IVB and IVC of principal Act.

6. Parts IV, IVB and IVC of the principal Act are repealed.

7. Section 14 of the principal Act is amended by inserting next after subsection (3) the following as subsection (4)—

Amendment of section 14 of principal Act.

“ (4) The Commissioner of Customs shall be under the operational superintendence of and report directly to the Financial Secretary in all matters relating to the functions of the Commissioner under this Act.”.

8. Subsection (1) of section 17D of the principal Act is amended by deleting the words “the Revenue Board” and substituting therefor the words “Tax Administration Jamaica”.

Amendment of section 17D of principal Act

9. Delete paragraph (a) of section 17E of the principal Act and substitute therefor the following—

Amendment of section 17E of principal Act.

“ (a) “authorized person” means the Commissioner General, or any other officer of a revenue department, a member of the Jamaica Constabulary Force or any other person authorized by the Commissioner General, a Commissioner or a Deputy Commissioner General, and any person acting in aid of such officer, member or person;”.

10.—(1) A reference in any enactment to any office specified in subsection (2) shall, with effect from the appointed day, be construed as a reference to the Commissioner General.

Construction of references in enactments.

(2) The specified offices are—

- (a) Commissioner of Inland Revenue;
- (b) Commissioner of Tax Administration Services;
- (c) Commissioner of Taxpayer Audit and Assessment.

11. Any forms prescribed or other thing done or commenced under or by virtue of any provision that has been amended or repealed by this Act and which was in force or otherwise subsisting immediately before the appointed day—

Savings

- (a) shall be deemed to have been done or commenced, as the case may be, under the principal Act as amended by this Act;

- (b) may, with such modifications as may be necessary, be continued under the principal Act as amended by this Act.

Passed in the House of Representatives this 29th day of March, 2011.

DELROY H. CHUCK,
Speaker.

Passed in the Honourable Senate this 1st day of April, 2011.

OSWALD G. HARDING, OJ, CD, QC
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.

Clerk to the Houses of Parliament.