

THE UNIVERSITY STUDENTS CESS ACT

REGULATIONS
(under section 12)

The University Students Cess (Teachers' Refund) Regulations, 1990 L.N. 441/90

THE UNIVERSITY STUDENTS CESS ACT

REGULATIONS
(under section 12)THE UNIVERSITY STUDENTS CESS (TEACHERS' REFUND)
REGULATIONS, 1990*(Made by the Minister on the 31st day of August, 1990)*

L.N. 44/190

1. These Regulations may be cited as the University Students Cess (Teachers' Refund) Regulations, 1990. Citation.

2. In these Regulations—

Interpre-
tation.

"Bureau" means the Students' Loan Bureau established under section 4 of the Students' Loan Fund Act;

"certifying officer" means the Permanent Secretary in the Ministry of Education;

"Commissioner" means the Commissioner of Inland Revenue;

"public educational institution" has the same meaning as in the Education Act;

"teaching service" means service as a teacher in a public educational institution;

"year" means a period of twelve months beginning on the date on which a person commenced teaching service.

3.—(1) A person who paid cess pursuant to the Act and who—

Persons
eligible
for refund
of cess

(a) is, at the date of coming into operation of these Regulations, employed in teaching service; or

(b) entered such service on or after the 1st day of May, 1988 and was so employed for not less than one year,

shall be eligible for a refund of the cess paid as aforesaid.

(2) A refund of cess pursuant to paragraph (1) shall be paid in such manner and on such terms and subject to such conditions as are specified in the First Schedule.

First
Schedule.

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**Application
for refund
of cess.
Second
Schedule.**

- 4. Every application for a refund of cess shall be—
 - (a) in the form prescribed in the Second Schedule; and
 - (b) accompanied by a certified copy of a statement issued by the Bureau showing the total amount of the cess paid by the applicant.

**Refund of
cess.**

5. The Commissioner shall, upon receipt of the documents referred to in regulation 4 (b), make a refund of cess to the applicant.

Offence.

6. Notwithstanding section 28 of the Interpretation Act, every person who obtains a refund of cess by means of any false representations shall be guilty of an offence and shall be liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding five thousand dollars or in default of payment to imprisonment for a term not exceeding six months.

FIRST SCHEDULE (Regulation 3 (2))

1.—(1) The amount to be refunded pursuant to these Regulations shall, subject to the provisions of this Schedule, be a sum equivalent to the total amount of cess paid by the applicant.

- (2) Each payment of such refund shall—
 - (a) be in respect of one year's teaching service; and
 - (b) be an amount equivalent to one-fifth of the total amount of cess paid by the applicant.

2. No refund of cess shall be made in respect of any period of teaching service which is less than one year or any period after the date on which a person leaves teaching service.

SECOND SCHEDULE (Regulation 4 (a))

*Application for a refund of Cess
(To be completed by Teachers)*

SECTION A

- 1. Name of Teacher.....
 - 2. Address of Teacher.....
 - 3. Period of Study.....
 - 4. Date of Graduation.....
 - 5. Name of public educational institution.....
 - 6. Address of public educational institution
 - 7. Amount of Cess paid.....
- (Please attach verification)
(from Students' Loan Bureau).

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SECOND SCHEDULE, contd.

SECTION B

(To be completed by Principal and Chairman)

Verification of Service since Graduation

I certify that has engaged in teaching service at
..... during the period.....

Principal.....

Chairman.....

SECTION C

(To be completed by Ministry of Education)

Verification of Service since Graduation

Certifying Officer.....

Date.....

SECTION D

(To be completed by Inland Revenue)

Amount to be refunded.....

Period to which refund relates.....

Approved by.....Date.....

This Form is to be completed and returned to the Permanent Secretary,
Ministry of Education, National Heroes Circle, P.O. Box 498, Kingston.