

THE REVENUE ADMINISTRATION ACT

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REVENUE ADMINISTRATION

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THE REVENUE ADMINISTRATION ACT

[1st September, 1985.]

Acts
12 of 1985,
5 of 1991,
24 of 1991,
29 of 1994,
15 of 1998,
20 of 1999,
11 of 2011.

PART I—Preliminary

1. This Act may be cited as the Revenue Administration Act. Short title.

2. In this Act—

Interpreta-
tion.

“Commissioner” means, as the circumstances may require— 11/2011
S. 2(a).

- (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;

“functions” includes powers and duties;

“revenue” means all tolls, taxes, imposts, rates, duties, fees, levies, fines, and other charges prescribed by or under any enactment;

“revenue department” means—

11/2011
S. 2(b).

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

(e) the Taxpayer Appeals Department;

“taxpayer” includes any person whose liability to make payment of revenue to a revenue department is in question whether or not, in the event, the payment is waived or remitted or no amount is found to be payable.

PART II—*Tax Administration Jamaica*

11/2011

S. 3.

Establishment
of Tax Admin-
istration
Jamaica.
11/2011
S. 3.

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—

- (a) a Commissioner General;
- (b) at least three Deputy Commissioners General; and

Commissioner
General and
staff.
11/2011
S. 3.

- (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.
11/2011.
S. 3.

(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.

Delegation
of certain
functions of
Commissioner
General.
11/2011
S. 3.

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").

(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.

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

Functions of Deputy Commissioner General. 11/2011 S. 3.

- (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.

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

Functions of Deputy Commissioner General—management services. 11/2011 S. 3.

- (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—

(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.

(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;

Functions of
Deputy Com-
missioner
General—
operations.
11/2011
S. 3.

Functions of
Deputy Com-
missioner
General—
legal support.
11/2011
S. 3.

- (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).

PART III—Revenue Protection Department

15/1998
S. 4.

6.—(1) There is hereby established a department of Government to be called the Revenue Protection Department.

Revenue
Protection
Department.

(2) It shall be the duty of the Revenue Protection Department to—

- (a) carry out investigations into cases involving fraud against the revenue;
- (b) institute programmes for the detection of fraud against the laws relating to revenue and ensure that such programmes are implemented;
- (c) provide assistance to the Revenue Departments in the planning and conduct of investigations in relation to offences against the laws relating to revenue.

7. For the due administration of the Revenue Protection Department, the Governor-General may appoint—

Commissioner of
Revenue
Protection
and staff.

- (a) a Commissioner of Revenue Protection;
- (b) Deputy Commissioners of Revenue Protection;
- (c) Assistant Commissioners of Revenue Protection; and

- (d) such and so many officers as may be necessary for the efficient operation of the Revenue Protection Department.

Functions
of Commis-
sioner of
Revenue
Protection.

8.—(1) The Commissioner of Revenue Protection shall be responsible for the general administration of the Revenue Protection Department and shall have such functions relating to revenue protection as may be assigned to him by or under this Act or any other enactment.

11/2011
S. 4(b).

(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.

PART IV [Repealed by Act 11 of 2011.]

PART IVA—*Taxpayer Appeals Department*

15/1998
S. 4.

Taxpayer
Appeals
Department.

11A.—(1) There is hereby established a department of Government to be called the Taxpayer Appeals Department.

(2) It shall be the duty of the Taxpayer Appeals Department to—

(a) provide for—

- (i) the hearing of appeals by taxpayers against decisions of Revenue Commissioners in relation to assessments made under the relevant laws relating to revenue; and
- (ii) the settlement of disputes arising between a taxpayer and a revenue Department in relation to the taxpayer's liability under any such relevant law;

- (b) establish procedures in relation to matters referred to in paragraph (a).

11B. For the due administration of the Taxpayer Appeals Department, the Governor-General may appoint—

Commissioner of Taxpayer Appeals and staff.

- (a) a Commissioner of Taxpayer Appeals;
- (b) Deputy Commissioners of Taxpayer Appeals;
- (c) Assistant Commissioners of Taxpayer Appeals;
- (d) such and so many officers as may be necessary for the efficient operation of the Taxpayer Appeals Department.

11C.—(1) The Commissioner of Taxpayer Appeals shall be responsible for the general administration of the Taxpayer Appeals Department and shall have such other functions relating to taxpayer appeals as may be assigned to him by this or any other enactment.

Functions of Commissioner of Taxpayer Appeals.

(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.

11/2011 S. 5(b).

PART IVB [*Repealed by Act 11 of 2011.*]

PART IVC [*Repealed by Act 11 of 2011.*]

PART V—*Customs Department*

12. There is hereby established a department of Government to be called the Customs Department.

Customs Department.

Commissioner
of Customs
and staff.

13. For the due administration of the Customs Department, the Governor-General may appoint—

- (a) a Commissioner of Customs;
- (b) Deputy Commissioners of Customs;
- (c) Assistant Commissioners of Customs;
- (d) such and so many officers as may be necessary for the efficient operation of the Customs Department.

Functions
of Commis-
sioner of
Customs.

14.—(1) The Commissioner of Customs shall be responsible for the general administration of the Customs Department and shall have such other functions relating to customs or other sources of revenue as may be assigned to him by or under this Act or any other enactment.

15/1998
S. 5.

(2) The Commissioner of Customs shall be responsible for the collection throughout the Island of—

- (a) all customs duties and other revenue relating to customs; and
- (b) such other sources of revenue as may be assigned to him by or under this Act or any other enactment.

15/1998
S. 5.

(3) The Commissioner of Customs may, where he considers it expedient to do so, authorize the Commissioner of Inland Revenue in any particular circumstances to collect customs duties for and on behalf of the Commissioner of Customs.

11/2011
S. 7.

(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.

PART VI.—*Land Valuation Department*

15. There is hereby established a department of Government to be called the Land Valuation Department. Land Valuation Department.

16. For the due administration of the Land Valuation Department, the Governor-General may appoint— Commissioner of Land Valuations and staff.

(a) a Commissioner of Land Valuations;

(b) Deputy Commissioners of Land Valuations;

(c) Assistant Commissioners of Land Valuations; and

(d) such and so many valuers and other officers as may be necessary for the effective operation of the Land Valuation Department.

17. The Commissioner of Land Valuations shall be responsible for the general administration of the Land Valuation Department and shall perform such functions relating to land valuation as may be assigned to him by or under this Act or any other enactment. Functions of Commissioner of Land Valuations.

PART VIA [Repealed by Act 15 of 1998.]

PART VIB—*Registration of Taxpayers*

29/1994
S. 2.

17D.—(1) In this section—

“Registration Authority” means the Tax Administration Jamaica or such other body as the Minister may, by order, designate;

Registration of taxpayers.
11/2011
S. 8.

“taxes” has the same meaning as in section 2 of the Tax Collection Act.

(2) Every person (hereafter in this section referred to as the taxpayer) who, pursuant to any enactment, is liable to pay taxes or to do any acts, matters or things in relation thereto, shall apply in the prescribed form and manner to the Registration Authority for registration under this Part.

(3) Where the Registration Authority thinks necessary, it may require an applicant for registration to furnish such additional information as the Registration Authority may specify.

(4) The Registration Authority shall, on receipt of an application under subsection (2), register the taxpayer and assign a registration number to that taxpayer.

(5) Every taxpayer who transacts with a revenue department any matter pertaining to taxes shall, for the purposes of that transaction, supply the registration number assigned to that taxpayer and the registration number of any other person in respect of whom he has an obligation to withhold taxes in relation to that transaction.

(6) Notwithstanding subsection (2), where—

- (a) a taxpayer has not applied for registration under this Part; and
- (b) the Registration Authority is in possession of the information required for registration of that taxpayer,

the Registration Authority shall register that taxpayer and shall notify that taxpayer in writing of such registration and of the registration number assigned.

(7) Where there is any change in the information relating to a taxpayer's registration, the taxpayer concerned

shall as soon as practicable after the occurrence of the change, inform the Registration Authority thereof.

(8) Any person who, without reasonable cause or lawful excuse—

(a) neglects or fails to apply for registration; or

(b) neglects or fails to furnish any information which he is required to furnish pursuant to this section,

commits an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one thousand dollars in the case of an individual or five thousand dollars in the case of any other person and in default of payment of such fine to imprisonment for a term not exceeding thirty days.

PART VIC—*Enforcement of Tax Collection*

20/1999
S. 2.

17E. In this Part—

Interpretation.

(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.

11/2011
S. 9.

(b) “relevant law” means any enactment relating to revenue.

17F.—(1) No obligation as to secrecy or other restriction upon the disclosure of information imposed by any law or otherwise shall prevent—

Disclosure of information between revenue departments.

(a) a Commissioner; or

- (b) an officer of a revenue department who has, in any particular case, been authorized by the Commissioner of that department,

from disclosing information or producing documents to another Commissioner or officer of another department so authorized for the purpose of assisting that Commissioner or other officer, as the case may be, in the performance of his duties under this Act.

(2) Information or documents shall not be supplied under this section except pursuant to a request in writing from the Commissioner or the officer of a revenue department who requires such information or documents.

(3) Information obtained pursuant to this section shall not be disclosed except—

- (a) to the Commissioner or the officer of a revenue department on whose behalf it was obtained; or
- (b) for the purpose of any proceedings connected with a matter in relation to which the Commissioner or the other officer performs duties.

Production
and inspection
orders.

17G.—(1) Where a Commissioner has reasonable grounds for suspecting that a person mentioned in subsection (3) has possession or control of any information, document or record which is relevant to the duties of the Commissioner in relation to—

- (a) making an assessment in relation to a taxpayer under any relevant law;
- (b) making an investigation into any case involving tax evasion or for the prevention of fraud on the revenue;
- (c) determining the tax liability of a taxpayer under a relevant law; or

- (d) collecting any outstanding amount owed by a taxpayer on account of tax, penalty, interest or fine under any relevant law,

the Commissioner may apply to a Judge in Chambers in accordance with subsection (2) for an order under subsection (4) in relation to the person suspected of having possession or control of the information, document or record.

(2) An application under subsection (1) shall be made *ex parte* and shall be in writing and be accompanied by an affidavit.

(3) The person referred to in subsection (1) is—

- (a) a bank licensed under the Banking Act;
- (b) a financial institution licensed under the Financial Institutions Act;
- (c) a person registered under the Public Accountancy Act;
- (d) a building society registered under the Building Societies Act;
- (e) a society registered under the Cooperative Societies Act or the Industrial and Provident Societies Act, as the case may be;
- (f) a person who is or has been, a party to any business transaction with the taxpayer in question.

(4) Where an application is made for an order in relation to any person, the Judge in Chambers, if satisfied that the Commissioner concerned has requested the information, document or record from the taxpayer without success and that in all the circumstances of the case, there are reasonable grounds for making the order, may make an order requiring the person to—

- (a) produce to the Commissioner or an authorized person named in the order, any information, document or record of the kind referred to in subsection (1) that is in the person's possession or control; or
- (b) make any such document or record available to the Commissioner or that authorized person, as the case may be, for inspection.

(5) A person referred to in subsection (3) (c) shall only be required to furnish information, documents or records which form part of a taxpayer's accounting records.

(6) An order under subsection (4) shall specify the time when and the place where the information, document or record shall be produced or made available, as the case may require.

(7) Any obligation to maintain secrecy or any restriction on the disclosure of information or the production of any document or record imposed on any person by or under any of the Acts referred to in subsection (3) shall not apply to the disclosure of information or the production of any document or record pursuant to a requirement under this section.

(8) A person who—

- (a) refuses to comply with an order made in relation to that person under this section; or
- (b) knowingly provides false or misleading information in purported compliance with such order, is guilty of an offence and liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding two hundred thousand dollars.

17H.—(1) Every person having an official duty or being employed in the administration of this Act shall— Obligation
to secrecy.

- (a) regard and deal with as secret and confidential all documents, information and records obtained pursuant to section 17F or 17G relating to the income or items of income of any person; and
- (b) make and subscribe a declaration to that effect before a Justice of the Peace.

(2) Every person referred to in subsection (1) having possession of or control over any documents, information or records, who at any time communicates or attempts to communicate such information or anything contained in such documents or records to any person—

- (a) other than a Commissioner or an officer of a revenue department or any other person to whom he is authorized by the Minister to communicate it pursuant to any other law; or
- (b) otherwise than for the purposes of this Act, is guilty of an offence under this Act and liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding nine months or to both such fine and imprisonment.

(3) Any person to whom information is communicated pursuant to an authority of the Minister in that behalf shall regard and deal with such information as secret and confidential and shall make and subscribe a declaration to that effect before a Justice of the Peace.

(4) Any person referred to in subsection (3) who at any time communicates or attempts to communicate any information referred to in that subsection to any person otherwise than for the purposes of this Act, is guilty of an offence under this Act and liable on summary conviction

in a Resident Magistrate's Court to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding nine months or to both such fine and imprisonment.

**Inspection,
audit and
examina-
tion.**

171.—(1) A Commissioner or authorized person may, for the purposes of exercising any power under a relevant law, enter during office hours the business premises of a taxpayer and may—

- (a) carry out an audit or examination of any accounts, books, records or any other documents relating to that business; or
- (b) inspect any property or goods described in the inventory of the property and goods of that business and any other assets which in the opinion of the Commissioner or the authorized person, are relevant for the purposes of the power being exercised as aforesaid.

(2) Any person who is responsible for the operation of any business in relation to which entry on the premises is made under this section shall, when required by a Commissioner or the authorized person, as the case may be—

- (a) furnish that Commissioner or the authorized person, as the case may be, with such information, within such time not being less than seven days, and in such form as may be specified; or
- (b) produce or cause to be produced to that Commissioner or authorized person for inspection, any document or record relating to the income of the business and, if so required, permit the Commissioner or authorized person to make copies of or extracts from the document or record.

(3) Where an inspection is being carried out under this section and no records are available for the purpose of assessing the tax liability of a taxpayer for—

- (a) a year of assessment as defined in the Income Tax Act; or
- (b) any previous period for which a taxpayer is liable to tax under any other enactment,

a Commissioner or authorized person may require the production of current documents or records for inspection under this section, so, however, that no such documents or records shall be removed from the premises.

(4) A person who contravenes subsection (2) is guilty of an offence and liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one hundred thousand dollars and in default of payment thereof to imprisonment for a term not exceeding nine months.

17J.—(1) Where a Judge of the Revenue Court is satisfied on information on oath by a Commissioner that there are reasonable grounds for suspecting that—

Power of search and seizure.

- (a) fraud has been committed by a taxpayer and evidence of such fraud is to be found on premises specified in the information; or
- (b) a taxpayer has failed to comply with any requirement of a relevant law relating to—
 - (i) the furnishing of information or the production of any documents or records; and
 - (ii) the payment of any tax which that taxpayer is liable to pay under that law; and
 - (iii) any notice served on that taxpayer by the Commissioner or any requirement made by

the Commissioner in relation to the furnishing of information, the production of documents or records or the payment of any such tax,

and that evidence of such failure is to be found on any premises specified in the information, the Judge of the Revenue Court may grant a search warrant authorizing the Commissioner or authorized person named in the warrant to enter, at any time within one month from the date of the warrant, the premises specified in the information and to search those premises.

(2) A warrant issued under this section may empower the person named therein—

- (a) to make copies of any books, records or other documents relevant to the tax liability of the taxpayer;
- (b) if the circumstances so warrant, to detain and remove such books, records or other documents for the purpose of making copies thereof, so, however, that any period of detention authorized by the warrant shall not exceed seven days.

(3) Where, upon the execution of a warrant issued under this section, any books, records or other documents are detained and removed as provided in subsection (2) (b), the Commissioner or the authorized person named in the warrant shall prepare an inventory of such books, records or other documents and shall give a copy thereof, certified by the Commissioner or the authorized person to be a true copy of the inventory, to the taxpayer concerned or, as the case may be, to the owner or occupier of the premises who is present at the time of execution of the warrant.

(4) An inventory prepared in accordance with subsection (3) shall, in any proceedings under any relevant law, be admissible as *prima facie* evidence of the matters stated therein.

(5) For the purposes of the exercise of any power under this section it shall be lawful for the Commissioner or authorized person, as the case may be, to—

- (a) open the lock of a door, box, safe or other receptacle which the Commissioner or authorized person has reasonable grounds to believe is relevant to the search, using such force as may be necessary;
- (b) search any person found at the premises in question if the Commissioner or authorized person has reasonable cause to suspect that the person has, on his person, any books, records or other documents which are so relevant;
- (c) record a statement on oath or affirmation of a person found on the premises who is in possession of or has custody or control of, any books, records or other documents or anything mentioned in paragraph (b);
- (d) seek the assistance of any member of the Jamaica Constabulary Force;
- (e) take an inventory of any money, bullion, jewellery, stocks or other valuables found at the premises.

(6) Where an inventory is taken in accordance with paragraph (c) of subsection (5), the Commissioner or authorized person shall give a copy thereof certified by the Commissioner or authorized person as a true copy, to the taxpayer or the owner or occupier of the premises on which the search is carried out.

(7) Where, in the exercise of any powers under subsection (5) (a) the lock of any door is broken, the Commissioner or an authorized person, as the case may be, shall forthwith take such steps as are necessary to ensure that the premises are restored to the same level of security as existed immediately before the exercise of those powers.

Power of
Commissioner to
impound
books, etc.

17K.—(1) Where, during a search of any premises carried out under section 17J or in the course of any audit, inspection or examination carried out under section 17I, a Commissioner or authorized person is of the opinion that it is necessary, for the protection of the revenue, to impound any books, records or other documents found on those premises, the Commissioner or authorized person—

- (a) may, subject to the provisions of section 17I (3) relating to current records, take such books, records or other documents into his custody; and
- (b) shall give to the person from whose custody such books, records or other documents were taken, a receipt therefor signed by the Commissioner or authorized person.

(2) Where any books, records or other documents are taken into the custody of a Commissioner or authorized person pursuant to this section—

- (a) the taxpayer concerned shall, during any period in which they are in the custody of the Commissioner or authorized person, be permitted upon request, to make copies thereof or to take extracts therefrom at such times as may be agreed between that taxpayer and the Commissioner or authorized person;
- (b) the Commissioner or authorized person shall—
 - (i) take such steps as may be necessary to

- ensure the safekeeping of such books, records or other documents; and
- (ii) unless the Judge of the Revenue Court permits otherwise, return such books, records or other documents to the taxpayer concerned within thirty days after the date on which such books, records or other documents are so taken into custody.

17L. Where, pursuant to any provision of this Part, a Commissioner or authorized person makes copies of any document, book or record, such copies shall be certified by a Justice of the Peace as true copies and shall be admissible in evidence as proof of the matter therein recorded.

Certification of copies of documents.

17M. Any person who obstructs, hinders or prevents a Commissioner or authorized person in the exercise of any powers conferred upon the Commissioner or authorized person by this Act, is guilty of an offence and liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding two hundred thousand dollars or to imprisonment for a term not exceeding nine months or to both such fine and imprisonment.

Offence.

17N. Where an offence against this Act is committed by a body corporate, the liability of whose members is limited, then notwithstanding and without prejudice to the liability of that body, any person who at the time of such commission was a director, general manager, secretary or other similar officer of that body or was purporting to act in any such capacity shall be liable to be prosecuted as if he had personally committed the offence and shall, if on such prosecution it is proved to the satisfaction of the court that he consented

Offence by body corporate.

to, or connived at, or did not exercise all such reasonable diligence as he ought in the circumstances to have exercised to prevent the offence, having regard to the nature of his functions in that capacity and to all the circumstances, be liable to the like conviction and punishment as if he had personally been guilty of that offence.

PART VII—*General*

**Modifica-
tion of laws.**

18.—(1) The Minister may, by order, with effect from any date specified in the order, not being earlier than the 1st day of September, 1985, alter any law if he considers such alteration to be necessary or expedient on account of anything contained in this Act.

(2) An order made pursuant to subsection (1) shall be subject to affirmative resolution.

(3) In this section—

“alter” includes adapt or repeal;

“law” includes any instrument having the force of law, but does not include this Act.

Regulations.

19. The Minister may make regulations generally for giving effect to the objects and purposes of this Act.