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No. 79

No. 99

THE PROVISIONAL COLLECTION OF TAX ACT

THE PROVISIONAL COLLECTION OF TAX (TRAVEL TAX) (NO. 2) ORDER, 2012

In exercise of the power conferred upon the Minister by section 3 of the Provisional Collection of Tax Act, and of every other power hereunto enabling, the following Order is hereby made:—

1. This Order may be cited as the Provisional Collection of Tax (Travel Tax) (No. 2) Order, 2012, and shall be read and construed as one with the Travel Tax Act (hereinafter referred to as the principal Act) and all amendments thereto.
2. During the continuance in force of this Order, the principal Act shall have effect subject to the provisions of this Order.
3. With effect from the 15th day of August, 2012, the provisions of the principal Act referred to in the first column of the Schedule to this Order, respectively, are amended in the manner set out in relation thereto in the second column of the Schedule.

SCHEDULE

(Paragraph 3)

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- Long title Delete the existing long title and substitute the following therefor—
- “AN ACT to Provide for the imposition and collection of a tax from persons travelling out of Jamaica and for the imposition and collection of a levy from persons arriving in Jamaica from any place outside Jamaica; and for connected purposes.”
- Section 2 Insert in the correct alphabetical order the following definition—
- ““airline passenger levy” means the levy imposed by section 3A;”
- Delete the definition of “carrier” and substitute therefor the following—
- ““carrier” means—
- (a) in relation to travel tax—
- (i) any person (whether incorporated or not) transporting passengers by ship or aircraft on any voyage or flight from Jamaica to any place outside Jamaica;
- (ii) the master or other person in command or control of the transporting ship or aircraft;
- (iii) the agent in Jamaica of any person referred to in subparagraph (i);
- (iv) if the person referred to in subparagraph (i) or the agent referred to in subparagraph (iii) is a corporation, every director and manager of that corporation; or
- (b) in relation to airline passenger levy—
- (i) any person (whether incorporated or not) transporting passengers by aircraft on any flight to Jamaica from any place outside Jamaica;
- (ii) the master or other person in command or control of the transporting aircraft;

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- (iii) the agent in Jamaica of any person referred to in subparagraph (i);
- (iv) if the person referred to in subparagraph (i) or the agent referred to in subparagraph (iii) is a corporation, every director and manager of that corporation;"

Delete therefrom the definition of "traveller" and substitute therefor the following—

"traveller" means—

- (a) in relation to travel tax, a person who proposes to travel from Jamaica by sea or by air to any place outside Jamaica;
- (b) in relation to airline passenger levy, a person who proposes to travel to Jamaica by air from any place outside Jamaica;"

Section 3

Insert next after section 3 the following as section 3A—

Airline passenger levy.

"3A.—(1) Subject to the provisions of this Act, there shall be paid by each traveller on each occasion on which a ticket is purchased for the traveller to travel to Jamaica from any place outside Jamaica, a levy (to be called "airline passenger levy") of the sum of twenty dollars in the currency of the United States of America, payable either in that currency or in its equivalent in the currency of Jamaica.

(2) Notwithstanding the provisions of sections 15 and 18 of the Tax Collection Act, airline passenger levy shall be payable in one sum.

(3) Airline passenger levy shall not be payable by any person who—

- (a) is the pilot or other person in control or command of an aircraft arriving in Jamaica or any member of the staff or crew of such aircraft if such pilot or other person or member is arriving in Jamaica by the aircraft of which he is in control or command or of which he is a member of the staff or crew, as the case may be;

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- (b) is arriving in Jamaica on a return air travel ticket and whose travel originated in Jamaica;
- (c) is under the age of two years;
- (d) is entitled to diplomatic privileges or immunities under Jamaican law;
- (e) is traveling by air destined for some place outside of Jamaica and is in transit in Jamaica for twenty-four hours or less;
- (f) is a pilot or crew member of a commercial airline and is on duty;
- (g) is a person recruited with the approval of the Minister responsible for labour for agricultural work in any place outside Jamaica and is returning to Jamaica; or
- (h) falls within any category of persons prescribed by the Minister.

(4) The airline passenger levy shall be payable by any person not exempted from payment thereof under subsection (2) in relation to applicable travel by that person on any airline ticket purchased on or after the 15th day of August, 2012.

(5) The Minister may by order published in the *Gazette* amend the sum specified in subsection (1) as the airline passenger levy."

Section 4 Insert next after the words—

- (a) "travel tax", the words "or airline passenger levy, as the case may be,"; and (b) "such tax", the words "or airline passenger levy, as the case may be,".

Section 5 Delete subsection (1) and substitute therefor the following—

"(1) Except as may be otherwise provided for by an order made pursuant to section 5A—

- (a) the travel tax payable by a traveller pursuant to section 3 shall be collected and paid over to a Collector—
 - (i) by the carrier who issues to the traveller any ticket or other document authorizing that traveller to be

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transported by a carrier from Jamaica to any place outside Jamaica; or

(ii) in default of collection pursuant to subparagraph (i), by the carrier transporting the traveller from Jamaica as abovementioned;

(b) the airline passenger levy payable by a traveller pursuant to section 3A shall be collected and paid over to a Collector—

(i) by the carrier who issues to the traveller any ticket or other document authorizing that traveller to be transported by a carrier to Jamaica from any place outside Jamaica; or

(ii) in default of collection pursuant to subparagraph (i), by the carrier transporting the traveller to Jamaica as abovementioned."

Insert in subsection (2) next after the words—

(i) "travel tax", the words "or airline passenger levy, as the case may be,"; and

(ii) "such tax", the words "or airline passenger levy, as the case may be,".

Delete subsection (3) and substitute therefor the following—

"(3) Subject to subsection (3A), any amount which a carrier is required to pay to a Collector pursuant to this section shall be due and payable without further demand—

(a) in respect of travel tax, immediately prior to the departure from Jamaica of the ship or aircraft transporting the travellers in respect of whom that amount of tax is payable; or

(b) in respect of airline passenger levy, immediately upon the arrival in Jamaica of the aircraft transporting the travellers in respect of whom that amount of airline passenger levy is payable.

(3A) Regulations made under this Act may permit either generally or in any particular case payment of any such amount to which subsection (3) refers by instalments or periodically or within

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- such period after departure of the ship or aircraft, or arrival of the aircraft, as the case may be, as may be prescribed.”
- Insert in subsection (4), next after the words “travel tax”, the words “or airline passenger levy, as the case may be,”.
- Insert in subsection (5), next after the words “pursuant to subsection (3) of section 3”, the words “, or from airline passenger levy pursuant to subsection (3) of section 3A,”.
- Section 5A Insert in subsection (1), next after the words “travel tax”, wherever they appear, the words “or airline passenger levy, as the case may be,”; and
- Delete subsection (2) and substitute therefor the following—
- “(2) An order made pursuant to subsection (1)—
- (a) in relation to travel tax—
- (i) may be made to apply generally to collection of travel tax payable by travellers leaving from any place in Jamaica, or specifically to the collection of travel tax payable by travellers leaving from such place or places in Jamaica as may be specified in the order and may, in either case, be made to have effect only for such period as may be specified in the order;
- (ii) may impose on the carrier a duty to ensure that every traveller leaving Jamaica from a specified place is in possession of a receipt, either paper or electronic form, issued in respect of the payment of travel tax; and
- (iii) may contain such consequential supplementary or ancillary provisions as may be necessary or desirable to give proper effect to the provisions of the order; or

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	(b) in relation to airline passenger levy—
	(i) may impose on the carrier a duty to ensure that every traveller is issued with a receipt, either in paper or electronic form, in respect of the payment of airline passenger levy; and
	(ii) may contain such consequential supplementary or ancillary provisions as may be necessary or desirable to give proper effect to the provisions of the order.”.
Section 6	Insert in subsection (1), next after the words “travel tax”, the words “or of airline passenger levy, as the case may be,”.
Section 7	Delete section 7 and substitute therefor the following—
Enforcing payment of tax.	<p>“7.—(1) Where pursuant to section 5 any travel tax or airline passenger levy, as the case may be, being due and payable, remains unpaid—</p> <p>(a) a Collector may proceed to enforce payment against the carrier concerned under the provisions of the Tax Collection Act in like manner as if an assessment under the provisions of that Act for the enforcement of tax has been made; and</p> <p>(b) the proper officer within the meaning of the Customs Act may withhold clearance under that Act—</p> <p style="padding-left: 40px;">(i) in relation to travel tax, of the ship or aircraft; or</p> <p style="padding-left: 40px;">(ii) in relation to airline passenger levy, of the aircraft, transporting the travellers in respect of whom the travel tax or the airline passenger levy, as the case may be, is payable if he is not satisfied that adequate arrangements have been made for the payment of the travel tax or the airline passenger levy, as the case may be.</p> <p>(2) Where the carrier referred to in—</p> <p>(a) subparagraph (i) of paragraph (a) of section 5(1) is not the same person as the carrier referred to in subparagraph (ii) of paragraph (a) or section 5(1), or</p>

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- (b) subparagraph (i) of paragraph (b) of section 5(1) is not the same person as the carrier referred to in subparagraph (ii) of paragraph (b) of section 5(1),
- the Collector may enforce payment against either of both of such carriers, so, however, that nothing in this subsection shall be construed as empowering the Collector to enforce payment of a greater sum than that which would have been payable if the travel tax or airline passenger levy, as the case may be, were collected by one carrier."
- Section 8 Insert next after the words "travel tax" the words "or airline passenger levy, as the case may be,".
- Section 9 Insert in subsection (1) of section 9, next after the words "travel tax", the words "or airline passenger levy, as the case may be,".
- Section 10 Insert in paragraph (a) of subsection (1) of section 10, next after the words "travel tax", the words "or airline passenger levy, as the case may be,".

Dated this 26th day of July, 2012.

PETER PHILLIPS
Minister of Finance and Planning.

“	Goods	Aggregate Duty
	Eggs other than for hatching purposes	
	Chicken Frankfurters	
	Pork Cuts and Pork Products in all forms of preparation listed immediately hereunder—	86%
	Sides of Pork	
	Fresh Legs	
	Fresh Butts	
	Fresh Picnics	
	Fresh Loins	
	Whole Hams, shoulders and Cuts thereof with bone in	98%
	Bacon	
	Smoked Picnics	
	Boiled Ham Boneless	
	Pork Cuts and Pork Products (excluding pig tails, trotters, entrails and edible organs) not specified herein	
	Beef and Veal Cuts and Beef and Veal Products in all forms of preparation listed Hereunder—	86%
	Sides of Beef and veal	
	Ribs	
	Boneless Rounds	
	Boneless Top Butts	
	Top Butts and other than boneless	

Goods	Aggregate Duty
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Boneless Bottom Round

Mince

Fresh Briskets

Boneless Strip Loins

Tenderloin

Boneless Beef Trimmings

86%

Beef and Veal Cuts and
Beef and Veal Products
(excluding cowfoot, oxtail,
entrails, edible organs, beef
suet and tinned corned beef)
not specified herein

Meat of sheep or goat, fresh, chilled
or frozen

20.75% "

(b) by inserting next after the entry relating to "Other Fruit and Vegetables" the following in the appropriate columns indicated:

Goods	Aggregate Duty
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Yoghurt

38% "

Dated this 19th day of July, 2012.

PETER PHILLIPS,
Minister of Finance and Planning.