

CERTIFICATE

In accordance with section 56(2) of the Jamaica (Constitution) Order in Council 1962, I HEREBY CERTIFY that this Bill shortly entitled, "The Income Tax (Validation and Amendment) Act, 2009", is a Money Bill.

DELROY CHUCK  
*Speaker.*

JAMAICA

No. 10-2009

I assent,

[L.S.]

*(Sgd) P. L. Allen*

*Governor-General*

*24<sup>th</sup> August 2009*

AN ACT to Amend the Income Tax Act and to validate the collection of interest on unpaid taxes due under notices of return filed under section 67 of the Act.

*25<sup>th</sup> August 2009* ]

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 Income Tax (Validation and Amendment) Act, 2009, and shall be read and construed as one with the Income Tax Act (hereinafter referred to as the principal Act) and all amendments thereto.

Short title and construction.

2. Section 79 of the principal Act is amended—

(a) in subsection (1)(b) by deleting the words, "as defined in section 78";

Amendment of section 79 of principal Act.

(b) by inserting the following as subsection (5)—

“ (5) For the purposes of subsection (1)(b),  
“collection date”—

- (a) means, in any case where a notice of assessment is treated as having been served under section 67(5), the 15th of March next following the end of the relevant year of assessment; and
- (b) in any other case, has the meaning assigned to it in section 78(4).”.

Validation  
and  
indemnity.

3.—(1) Any interest collected prior to the commencement of this Act on any unpaid taxes treated, pursuant to section 67(5), as if they had been the subject of a notice of assessment served on the relevant person, shall be deemed to have been as validly, properly and lawfully collected pursuant to section 79(1)(b), as if the notice of assessment had been signed by the Commissioner.

(2) Every person liable to be proceeded against on the ground of any act of illegality in the collection of any interest referred to in subsection (1) is freed, acquitted, discharged and indemnified as well against The Queen’s Most Gracious Majesty, Her Heirs and Successors as well as against all persons, whatever, from all legal proceedings of any kind in respect of or consequent on such act.

Passed in the House of Representatives this 9th day of June, 2009.

DELROY CHUCK  
*Speaker.*

Passed in the Senate this 31st day of July, 2009.

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.*