

A BILL

ENTITLED

AN ACT to Validate and confirm as lawful the imposition, variation and renewal of tax under the *Licences on Trades and Business Act* by an order made pursuant to section 3 of the *Provisional Collection of Tax Act*, the collection of the tax, in good faith, during the period commencing on the 30th day of December, 2015 and ending on the day of coming into operation of this Act; to indemnify the Government and persons acting on behalf of the Government from liability in relation to the imposition, variation and collection of tax; to amend the *Licences on Trades and Business Act*; and for connected matters.

WHEREAS section 3(1) of the *Provisional Collection of Tax Act* (hereinafter referred to as the “Act”) empowers the Minister responsible for finance to make an order (hereinafter referred to as a “provisional collection of tax order”) providing for the variation of

any tax for the time being in force, for the renewal for a further period of any tax in force during the previous financial year or which was imposed for any limited period, or for the imposition of any tax:

AND WHEREAS section 3(1) of the Act provides further that, notwithstanding anything to the contrary, the provisions of a provisional collection of tax order shall, for the period limited by that section and subject to the provisions of the Act, have effect as if contained in an Act of Parliament:

AND WHEREAS section 3(3) of the Act provides that a provisional collection of tax order shall, subject to subsection (4) of that section, continue for a period of six months next following publication thereof in the *Gazette* unless the House of Representatives by Resolution authorizes the continuance in force of the order for an additional period of three months:

AND WHEREAS section 3(4) provides further that a provisional collection of tax order shall cease to have effect if it is not confirmed (with or without modification, by Resolution of the House of Representatives) within the next thirty days on which the House sits after the date of publication of the order in the *Gazette*, if Parliament is dissolved, or if an enactment comes into operation varying, renewing or imposing the tax:

AND WHEREAS section 4(2) of the Act provides that where an order under section 3(1) ceases to have effect before an enactment comes into operation confirming or modifying the provisions thereof, any money paid in pursuance of that order shall be repaid or made good and any deduction made in pursuance of that order shall be deemed to be an unauthorized deduction:

AND WHEREAS on the 31st day of March, 2015, the Minister responsible for finance made a provisional collection of tax order varying, renewing and imposing trade and business licence duties under the Licences on Trades and Business Act, cited as “The *Provisional Collection of Tax* (Licences on Trades and Business) Order, 2015,” (hereinafter referred to as the “Order”):

AND WHEREAS the Order was confirmed by Resolution of the House of Representatives on the 6th day of October, 2015, and the continuance in force of the Order was authorized by Resolution of the House of Representatives made on the 13th day of October, 2015, for an additional period of three months:

AND WHEREAS the continuance in force of the Order ceased on the 30th day of December, 2015:

AND WHEREAS no permanent amendment in relation to the matters comprised in the Order was made to the Licences on Trades and Business Act:

AND WHEREAS the Government, and persons acting for or on behalf of the Government, in good faith, have been varying, imposing, assessing and collecting trade and business licence duties on the basis of the provisions of the Order after the cessation of the continuance in force of the Order:

AND WHEREAS it is desirable to validate and confirm as lawful the variation, imposition, assessment and collection of the trade and business licence duties, in good faith, during the period commencing on the 30th day of December, 2015, and ending on the day of the coming into operation of this Act, and to indemnify the Government and persons acting on behalf of the Government from liability in relation thereto:

[]

NOW, THEREFORE, 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 Licences on Trades and Business (Validation, Indemnification and Amendment) Act, 2017, and shall be read and construed as one with the Licences on Trades and Business Act (hereinafter referred to as the "principal Act") and all amendments thereto.

Short title
and
construction.

Validation and Indemnification

Validation
and
indemnifica-
tion.

2.—(1) Notwithstanding the *Provisional Collection of Tax Act* and anything to the contrary in any other enactment, the variation, imposition, assessment and collection of the trade and business licence duties so varied and imposed under the Provisional Collection of Tax (Licences on Trades and Business) Order, 2015, after the cessation of the continuance in force thereof, by the Government, and persons acting on behalf of the Government, in good faith, during the period commencing on the 30th day of December, 2015, and ending on the day of the coming into operation of this Act, are declared to have been validly, properly and lawfully done to all intents and purposes and with effect as if duly authorized by law.

(2) Every person liable to be legally proceeded against on the ground that any of the acts referred to in subsection (1), though done in good faith was unauthorized, unlawfully done, or otherwise illegal or improper, for any such reason, are freed, acquitted, discharged and indemnified against The Queen's Most Excellent Majesty, Her Heirs and Successors as well as against all persons, whatsoever, from such liability.

Amendment of Principal Act

Amendment
of section 2
of principal
Act.

3. Section 2 of the principal Act is amended by inserting in their correct alphabetical sequence the following definitions—

““retail licence” means a trade and business licence taken out by a wholesale dealer or retailer in respect of his trade where it includes the retail sale of wine, beer or other malt liquor;

“trade and business licence” means a licence as a retailer and any other licence for a trade or business that is taken out under section 3 and delivered under section 7;”.

Amendment
of section 3
of principal
Act.

4. Section 3 of the principal Act is amended—

(a) in subsection (1), by deleting the words “Subject to subsection (1A),” and substituting therefor the words “Subject to subsection (2),”;

- (b) by deleting subsections (2), (3) and (4); and
- (c) by renumbering subsection (1A) as subsection (2).

5. Section 4(1) of the principal Act is amended by deleting the words “a licence” and substituting therefor the words “a trade and business licence”.

Amendment
of section 4
of principal
Act.

6. Section 5 of the principal Act is amended, by deleting—

Amendment
of section 5
of principal
Act.

- (a) subsection (1) and substituting therefor the following—

“ (1) For the purposes of this Act—

- (a) wholesale dealers are classified in accordance with the wholesale dealer grades specified in Part I of the Third Schedule;

Part I.
Third
Schedule.

- (b) retailers are classified in accordance with the retailer grades specified in Part II of the Third Schedule.”;

Part II.

- (b) from subsections (2) and (3) the words “retailer” and “retailer’s” wherever they appear and substituting therefor, in each case, the words “wholesale dealer or retailer” and “wholesaler dealer's or retailer's”, respectively;
- (c) from subsections (4) and (5) the word “retailer” wherever it appears and substituting therefor in each case the words “wholesale dealer or retailer”;
- (d) from subsection (6) the words “retailer or an applicant” and substituting therefor the words “wholesale dealer, retailer or an applicant”; and
- (e) from subsection (7) the word “retailer” and substituting therefor the words “wholesale dealer or retailer”.

7. Section 7 of the principal Act is amended by—

Amendment
of section 7
of principal
Act.

- (a) renumbering the section as section 7(1); and

- (b) inserting next after subsection (1), as renumbered, the following as subsection (2)—

“ (2) Subject to section 25(2), the licence referred to in subsection (1), including the certificate endorsed on the licence, shall be in the form set out in Part I of the Fourth Schedule.”

Part I.
Fourth
Schedule.

Repeal and replacement of section 23 of principal Act.

8. The principal Act is amended by deleting section 23 and substituting therefor the following—

“Penalty for not taking out licence. First Schedule.

23.—(1) A person who carries on a trade or business mentioned in the First Schedule, without having within the prescribed time taken out the licence required under section 3 of this Act commits an offence and is liable on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars.

(2) The payment of a fine under subsection (1), shall not in any manner prejudice, or affect any proceedings instituted for the recovery of the amount payable in respect of any such licence.”

Amendment of section 25 of principal Act.

9. Section 25 of the principal Act is amended—

- (a) in subsection (2), by deleting the words “to a penalty not exceeding four dollars” and substituting therefor the words “on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars”; and
- (b) by renumbering subsection (2), as subsection (3) and inserting next after subsection (1), the following as subsection (2)—

“ (2) The retail licence referred to in subsection (1), including the certificates required under section 7 and this section to be endorsed on the retail licence, shall be in the form set out in Part II of the Fourth Schedule.”

Part II.
Fourth
Schedule.

- 10.** Section 27 of the principal Act is repealed. Repeal of section 27 of principal Act.
- 11.** Section 28 of the principal Act is amended by deleting subsection (2) and substituting therefor the following— Amendment of section 28 of principal Act.
- “ (2) A person who contravenes subsection (1) commits an offence and is liable on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars.”.
- 12.** Section 29 of the principal Act is amended— Amendment of section 29 of principal Act.
- (a) by renumbering the section, as section 29(1);
- (b) in subsection (1), as renumbered, by deleting from paragraph (e) all the words starting from the words “shall be liable” and ending with the words “on the premises” and substituting therefor the words “commits an offence and is liable on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars.”; and
- (c) inserting next after subsection (1), as renumbered, the following as subsection (2)—
- “ (2) The person in whose name the licence is held and the person who is the actual keeper or manager of the premises referred to in subsection (1), shall each be liable to the penalty provided by this section and for any breach of this section committed by his employee on the premises.”.
- 13.** The principal Act is amended by deleting section 30 and substituting therefor the following— Repeal and replacement of section 30 of principal Act.
- “Offences. 30.—(1) A person who, in any part of the premises where wine, beer, or other malt liquors, are sold under licence—
- (a) is in a state of drunkenness or engages in disorderly conduct;

- (b) engages in any unlawful games or gaming;
- (c) is found in any such premises, other than a shop, between the hours of midnight and six o' clock in the morning, unless such person is employed on the premises or has lawful business there,

commits an offence, and is liable on conviction in a Parish Court to a fine not exceeding two hundred and fifty thousand dollars.

(2) For the purposes of this section—

- (a) "licence" means a licence delivered under this Act or a licence issued under any other enactment to sell wine, beer, or other malt liquors;
- (b) the burden of proving that a person is employed as described in subsection (1)(c) shall lie on that person."

Insertion of new section 38 in principal Act.

14. The principal Act is amended by inserting next after section 37 the following as section 38—

"Amend-ment of schedules and monetary penalties.

38.—(1) Subject to subsection (2), the Minister responsible for finance may, by order, amend any of the schedules to the Act and the monetary penalties imposed by this Act.

(2) An order made under subsection (1) shall be subject to affirmative resolution of the House of Representatives."

15. The principal Act is amended by deleting the First Schedule and substituting therefor the following—

Repeal and replacement of First Schedule to principal Act.

“ FIRST SCHEDULE (Sections 3, 4 and 38)

Trade or Business Licences

Every person carrying on a trade or business specified in Column I shall take out a licence in respect of each activity or person specified in relation thereto in Column II, on payment of the applicable licence duty specified in relation to the activity or person in Column III.

Column I	Column II	Column III
1. Merchant or General Factor	For each designated place of business with capability to store in and deliver out of public and other warehouses	\$5,000.00
2. Wholesale dealer	For each designated place of business with capability to store in and deliver out of public and other warehouses—	
	Grade I Wholesale dealer	\$5,000.00
	Grade II Wholesale dealer	\$1500.00
	Grade III Wholesale dealer	\$25,000.00
	Grade IV Wholesale dealer	\$35,000.00
	Grade V Wholesale dealer	\$45,000.00
	Grade VI Wholesale dealer	\$55,000.00
	Grade VII Wholesale dealer	\$65,000.00
	Grade VIII Wholesale dealer	\$75,000.00
3. Auctioneer or Commission Agent	For each—	
	(a) designated place of business; and	\$5,000.00

Column I	Column II	Column III
	(b) person carrying on business	\$5,000.00
4. Wharfinger	For each wharf	\$5,000.00
5. Super-cargo	For each person carrying on a business	\$5,000.00
6. Proprietor of newspaper	For each designated newspaper, that is published—	
	(a) daily	\$5,000.00
	(b) other than daily	\$1,000.00
7. Retailer	For each designated place of business—	
	Grade I Retailer	\$2,500.00
	Grade II Retailer	\$5,000.00
	Grade III Retailer	\$10,000.00
	Grade IV Retailer	\$15,000.00
	Grade V Retailer	\$25,000.00
	Grade VI Retailer	\$35,000.00
	Grade VII Retailer	\$45,000.00
	Grade VIII Retailer	\$55,000.00
	Grade IX Retailer	\$65,000.00
	Grade X Retailer	\$75,000.00?.


16. The principal Act is amended by deleting the Second Schedule and substituting therefor the following—

Repeal and replacement of Second Schedule to principal Act.

“

SECOND SCHEDULE

(Sections 4 and 38)

 THE LICENCES ON TRADES AND BUSINESS ACT APPLICATION FOR TRADE AND BUSINESS LICENCE (TRADE AND BUSINESS LICENCE RETURN)		TB01 Financial Year: <u>20</u> / <u>20</u>
Section A: APPLICANT'S INFORMATION 1. Applicant/Business Name (for individuals - Last, First, Middle):		2. Taxpayer Registration Number (TRN):
3. Trade Name:		4. Parish in which business/trade is carried on:
5. Business Address/Registered Office:		6. Mailing Address (if different from 5):
7. Contact Numbers: ▶ Business: ▶ Cell: ▶ Fax:	8. E-mail Address:	9. Tick box(es) if appropriate: <input type="checkbox"/> Revised Return <input type="checkbox"/> New Address
Section B: APPLICATION / RETURN DETAILS		
10. Date Trade/Business Commenced:		11. Are your accounts computerized? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partly
12. Indicate the type of Licence Application/Return from one of the three groups below:		
Group 1 (Select, then complete Sections C, E, F & G) Wholesaler & Retailers		<input type="checkbox"/> Wholesaler, state Annual Gross Sales \$ _____ <input type="checkbox"/> Retailer, state Annual Gross Sales \$ _____
Group 2 (Select, then complete Sections D, E, F & G) Newspaper Proprietors		<input type="checkbox"/> Newspaper Proprietor (Daily Newspaper) <input type="checkbox"/> Newspaper Proprietor (Other than Daily)
Group 3 (Select, then complete Sections E, F & G) Others		<input type="checkbox"/> Merchant <input type="checkbox"/> Super-cargo <input type="checkbox"/> Auctioneer <input type="checkbox"/> General Factor <input type="checkbox"/> Wharfinger <input type="checkbox"/> Commission Agent
Section C: WHOLESALER / RETAILER DETAILS (To be Completed by Wholesaler/Retailer Applicants Only)		
13. Do you intend to sell wine, beer, or any other malt liquor? <input type="checkbox"/> Yes (Go to 14) <input type="checkbox"/> No (Go to Section E)		
14. Do you have a Spirit Licence? <input type="checkbox"/> Yes (Go to Section E) <input type="checkbox"/> No (See Note below)		
NOTE: To sell wine, beer or any other malt liquor you MUST first be certified as fit to do so by either a Superintendent of Police from the parish OR a Justice of the Peace from the parish in which your business is carried on.		
THE STATEMENT OF FITNESS BELOW MUST BE COMPLETED AND ENDORSED BY THE PROPER AUTHORITY		
Statement of Fitness		
I, _____ acting in my capacity as Justice of the Peace / Police Superintendent		
for the parish _____ certify that _____ is		
a fit and proper person to sell wine, beer or other malt liquors.		
Signature _____		Date _____
PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM		

17. The principal Act is amended by inserting next after the Second Schedule the following as the Third and Fourth Schedules—

Insertion of new Third and Fourth Schedules in principal Act.

“ THIRD SCHEDULE (Section 5)

PART I

Classification of Wholesale Dealers

Wholesale Dealer Grade	Description
Grade I Wholesale dealer	Wholesale dealers whose annual turnover does not exceed \$2,500,000.00
Grade II Wholesale dealer	Wholesale dealers whose annual turnover exceeds \$2,500,000.00 but does not exceed \$5,000,000.00
Grade III Wholesale dealer	Wholesale dealers whose annual turnover exceeds \$5,000,000.00 but does not exceed \$10,000,000.00
Grade IV Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$10,000,000.00 but does not exceed \$15,000,000.00
Grade V Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$15,000,000.00 but does not exceed \$25,000,000.00
Grade VI Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$25,000,000.00 but does not exceed \$50,000,000.00

<u>Wholesale Dealer Grade</u>	<u>Description</u>
Grade VII Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$50,000,000.00 but does not exceed \$100,000,000.00
Grade VIII Wholesale dealer	Wholesale dealer whose annual turnover exceeds \$100,000,000.00

PART II

Classification of Retailers

<u>Retailer Grade</u>	<u>Description</u>
Grade I Retailer	Retailers whose annual turnover does not exceed \$500,000.00
Grade II Retailer	Retailers whose annual turnover exceeds \$500,000.00 but does not exceed \$1,000,000.00
Grade III Retailer	Retailers whose annual turnover exceeds \$1,000,000.00 but does not exceed \$2,500,000.00
Grade IV Retailer	Retailers whose annual turnover exceeds \$2,500,000.00 but does not exceed \$5,000,000.00
Grade V Retailer	Retailers whose annual turnover exceeds

Retailer Grade	Description
Grade VI Retailer	\$5,000,000.00 but does not exceed \$10,000,000.00. Retailers whose annual turnover exceeds \$10,000,000.00 but does not exceed \$15,000,000.00
Grade VII Retailer	Retailers whose annual turnover exceeds \$15,000,000.00 but does not exceed \$25,000,000.00
Grade VIII Retailer	Retailers whose annual turnover exceeds \$25,000,000.00 but does not exceed \$50,000,000.00
Grade IX Retailer	Retailers whose annual turnover exceeds \$50,000,000.00 but does not exceed \$100,000,000.00
Grade X Retailer	Retailer whose annual turnover exceeds \$100,000,000.00.

FOURTH SCHEDULE (Sections 7 and 25)

PART I



THE LICENCES ON TRADES AND BUSINESS ACT

TRADE AND BUSINESS LICENCE

(for trade, excluding retail sale of malt liquor)

Licence No.: _____

For financial year April 1st to March 31, 20____.

(Name of licensee)

is duly licensed to carry on the trade or business of:

- Merchant or General Factor
- Wholesale dealer: Grade _____ Wholesale dealer
(Grade of wholesale dealer, e.g. I)
- Auctioneer or Commission Agent
- Wharfinger
- Super-cargo
- Proprietor of newspaper
- Retailer: Grade _____ Retailer
(Grade of retailer, e.g. I)

at premises situated at _____
*(Address of trade or business)*in the parish of _____ from the date hereof to
(Name of parish)

the 31st day of March, 20____ and is certified by the Collector of Taxes as having made payment of the trade or business licence duty (or a moiety thereof where a moiety may be accepted) in the certificate set out in the Schedule to this licence.

SCHEDULE
Certificate

I, _____ Collector of Taxes
(Name of Collector)

for the parish of _____
(Name of parish)

CERTIFY that _____
(Name of licensee)

(a) has paid to me the sum of _____
(\$ _____) —

Check as appropriate

- in full satisfaction of licence duty,
- as a moiety of the amount of licence duty,

for licence no.: _____ in respect of trade or business at
the premises.

Date: _____
_____ Collector of Taxes

PART II



THE LICENCES ON TRADES AND BUSINESS ACT

TRADE AND BUSINESS LICENCE

(for trade, excluding retail sale of malt liquor)

Licence No.: _____

For financial year April 1st to March 31, 20 _____

(Name of licensee)

is duly licensed to carry on the trade or business of:

Wholesale dealer: Grade _____ Wholesale dealer
(Grade of wholesale dealer, e.g. I)

Retailer: Grade _____ Retailer
(Grade of retailer, e.g. I)

at the premises situated at _____ in the parish of
(Address of trade or business)

_____ from the date hereof to the 31st day of

March, 20 _____ and is certified by the Collector of Taxes:

- (a) as having made payment of the trade or business licence duty (or a moiety thereof where a moiety may be accepted); and
- (b) as having delivered to the Collector of Taxes a statement made by a Superintendent of Police or a Justice of the Peace for the parish in which the trade or business is situated, that the aforementioned licensee is a fit and proper person to sell wine, beer, or other malt liquors,

in the certificate set out in the Schedule to this licence.

SCHEDULE
Certificate

I, _____ Collector of Taxes
(Name of Collector)

for the parish of _____ CERTIFY that
(Name of parish)

(Name of licensee)

(a) has paid to me the sum of _____
(\$ _____) —

Check as appropriate—

- in full satisfaction of licence duty,
- as a moiety of the amount of licence duty,

for licence no.: _____ in respect
of trade or business at the premises situated aforesaid;
and

(b) has delivered a statement made by a Superintendent of Police
or a Justice of the Peace that the aforementioned named
licensee is a fit and proper person to sell wine, beer, or other
malt liquors.

Date: _____
Collector of Taxes

MEMORANDUM OF OBJECTS AND REASONS

The Licences on Trades and Business Act ("the Act") authorizes the licensing of trades and businesses on submission of a return and the payment of a prescribed duty.

On the 31st of March, 2015, the Minister responsible for finance made the Provisional Collection of Tax (Licences on Trades and Business) Order, 2015, varying, renewing and imposing trade and business licence duties under the Licences on Trades and Business Act and after that Order ceased to be in force, on the 30th day of December, 2015, the Government and persons acting on behalf of the Government, in good faith continued to vary, impose and collect the licence duties.

This Bill seeks to validate and confirm as lawful the purported imposition, variation, assessment and collection of trade and business licence duties, in good faith, by the Government and persons acting on behalf of the Government during the period commencing 30th December, 2015 and ending on the date of coming into operation of this Act and to indemnify the Government and persons acting on behalf of the Government from liability in relation thereto.

The Bill further, seeks to amend the Act—

- (a) by prescribing increased licence duty rates and fines to more effectively deter non-compliance with the provisions of the Act;
- (b) to confer on the Minister the power to amend, by order, subject to affirmative resolution of the House of Representatives, any schedule to the Act or monetary penalty imposed by the Act.

AUDLEY SHAW
Minister of Finance and the Public Service

A BILL
ENTITLED

AN ACT to Validate and confirm as lawful the imposition, variation and renewal of tax under the *Licences on Trades and Business Act* by an order made pursuant to section 3 of the *Provisional Collection of Tax Act*, the collection of the tax, in good faith, during the period commencing on the 30th day of December, 2015, and ending on the day of coming into operation of this Act; to indemnify the Government and persons acting on behalf of the Government from liability in relation to the imposition, variation and collection of tax; to amend the Licences on Trades and Business Act; and for connected matters.

As introduced by the Honourable Minister of Finance
and the Public Service.

SECTION 2 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO AMEND

2. In this Act—

... ..

“retailer” means any person occupying a store, shop, room or fixed stand, who buys from a merchant, importer or otherwise, or who himself imports and sells in small quantities by retail to those who resell, use, or consume the goods;

“super-cargo” means the master or other person selling goods on board any vessel within the waters of this Island;

... ..

SECTION 3 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO AMEND

3.—(1) Subject to subsection (1A), every person carrying on a trade or business specified in the First Schedule shall, on the first day of April in each year, take out a licence according to the classification in that Schedule of such trade or business:

... ..

(1A) A person who takes out a licence subsequent to the first day of April in any year but prior to the first day of May in that year, shall be regarded for the purposes of subsection (1) of this section and of section 23 as having taken out a licence in the prescribed time.

(2) The Minister responsible for finance may by order revoke, increase, reduce or alter any licence duty specified in the First Schedule and may add any licence duty thereto.

(3) An order made under subsection (2) may contain such consequential, supplemental or ancillary provisions as appear to the said Minister to be necessary or expedient for the purpose of giving due effect to the order.

(4) An order made under subsection (2) shall be subject to affirmative resolution of the House of Representatives.

... ..

4.—(1) Every person carrying on a trade or business specified in the First Schedule shall, within the time fixed by this Act for taking out a licence, make out and submit to the Collector of Taxes of the parish in which such person carries on his trade or business, a return in the form set out in the Second Schedule.

SECTION 5 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO AMEND

5.—(1) For the purposes of this Act, retailers are classifiable as follows—

Grade I, being retailers whose annual turnover does not exceed \$5,000

Grade II, being retailers whose annual turnover exceeds \$5,000 but does not exceed \$15,000

Grade III, being retailers whose annual turnover exceeds \$15,000 but does not exceed \$30,000

Grade IV, being retailers whose annual turnover exceeds \$30,000 but does not exceed \$50,000

Grade V, being retailers whose annual turnover exceeds \$50,000 but does not exceed \$100,000

Grade VI, being retailers whose annual turnover exceeds \$100,000 but does not exceed \$500,000

Grade VII, being retailers whose annual turnover exceeds \$500,000.

(2) Subject to the provisions of this Act, the annual turnover of any retailer shall for the purposes of this Act, be such amount as the Collector of Taxes is satisfied, taking into account any particulars furnished by the retailer, is that retailer's annual turnover.

(3) For the purposes of subsection (2) each retailer shall furnish to the Collector of Taxes particulars of the retailer's turnover, being, at the option of the retailer, either—

(a) for the twelve consecutive months immediately preceding the first day of April; or

(b) for the preceding calendar year.

(4) Where a retailer has been in operation for less than twelve consecutive months immediately preceding the first day of April, then the particulars furnished for the purposes of subsection (2) shall be a notional turnover calculated by the proportionate extension, over the twelve consecutive months immediately preceding the first day of April, of the value of the gross sales realized by that retailer during the months of actual operation of his trade or business, so, however, that the particulars furnished under this subsection may be modified by such information as the retailer thinks relevant or as may be required by the Collector of Taxes.

(5) Where an applicant for a licence as a retailer has no previous record of trading as a retailer at the proposed location, the applicant shall furnish such

particulars and estimates as he considers may be helpful in the circumstances or as may be required by the Collector of Taxes; and his annual turnover shall be deemed, for the purposes of this Act, to be such amount as the Collector of Taxes estimates would be realized by the applicant during the twelve consecutive months next following the date of the application.

(6) The Collector of Taxes may require a retailer or an applicant for a relevant licence to furnish to him such documents, records or other information as such Collector of Taxes may think necessary or desirable for the purposes of this section.

(7) In this section "annual turnover" in relation to a retailer, means the gross value of the sale of goods by him for a period of twelve consecutive months, determined in accordance with this section.

SECTION 7 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO AMEND

7. If the Collector of Taxes shall be satisfied with the correctness of the return made to him by any person, he shall, on being paid the amount of duty (or a moiety thereof in cases where a moiety may be accepted) in the First Schedule specified for the trade or business, according to the description thereof, entered in such return, deliver to the applicant a licence for such trade or business, for which the applicant shall have made such return; and every such licence shall be endorsed with a certificate under the hand of the Collector to the effect that such and such an amount of duty (being the amount of duty (or a moiety thereof) specified in the said Schedule for the trade or business, for which the licence is granted), has been paid by the applicant to such Collector.

SECTION 23 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO REPEAL AND REPLACE

23. If any person carries on a trade or business mentioned in the First Schedule, without having within the time prescribed taken out the licence herein provided, he shall be liable to a penalty not exceeding two dollars for every day on which, while unlicensed, he carries on such trade or business. The payment of such penalty, or the undergoing of any term of imprisonment imposed in default of payment of such penalty, shall not in any manner prejudice, or affect any proceedings afterwards instituted for the recovery of the amount payable in respect of any such licence.

SECTION 25 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO AMEND

25.—(1)

(2) Any person who sells wine, beer, or other malt liquors in contravention of this section shall for every such offence be liable to a penalty not exceeding four dollars.

SECTION 27 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO REPEAL

27. Where the trade or business of selling wine, beer, or other malt liquors, is carried on in premises other than a shop in the urban or suburban districts of the Corporate Area as defined by the Kingston and St. Andrew Corporation Act, there shall be charged in respect of a licence to carry on such business a licence duty of twenty dollars.

SECTION 28 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO AMEND

28.—(1) ...

(2) Any person who contravenes the provisions of this section shall be liable to a penalty of four dollars.

SECTION 29 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO AMEND

29. Any person holding a licence under this Act for the sale of wine, beer, or other malt liquors, and any person who is the manager or actual keeper of premises in which such wine, beer, or other malt liquors, are sold who shall—

- (a) permit or suffer persons of notoriously bad character to assemble and meet together therein; or
- (b) suffer any unlawful games or any gaming whatsoever therein; or
- (c) supply wine, beer, or malt liquor, to a person already intoxicated; or
- (d) permit or suffer or fail to use his best endeavours to prevent and put an end to any disorderly or improper conduct therein; or
- (e) permit any person not employed or having lawful business there, to remain on premises other than a shop within the meaning of this Act between the hours of midnight and six o'clock in the morning, the proof that such person was so employed or had lawful business to lie on the party accused,

shall be liable to a penalty of ten dollars and for any subsequent offence to a penalty of forty dollars and shall be liable also to forfeit his licence. The person in whose name the licence is held and the person who is the actual keeper or manager of the premises, shall each be equally liable to the penalties provided by this section and for any breach of this section committed by any servant or servants employed on the premises.

SECTION 30 OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO REPEAL AND REPLACE

30. Any person who, in any part of the premises where wine, beer, or other malt liquors, are sold under licence, shall be guilty of—

- (a) drunkenness or other disorderly or improper conduct;

- (b) engaging in any unlawful games or gaming;
- (c) being found in any such premises, other than a shop, between the hours of midnight and six o'clock in the morning, unless such person be employed on the premises or have lawful business there, the proof of such employment or lawful business to lie on the party accused,

shall for every offence be liable to a penalty of ten dollars.

FIRST SCHEDULE OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO REPEAL AND REPLACE

FIRST SCHEDULE

(Section 3)

Licence to carry on the business of—

(a)	Merchant, General Factor or Wholesale Dealer	For each designated place of business with liberty to store in and deliver out of public and other warehouses ...	\$1,000
(b)	Auctioneer or Commission Agent	For each person carrying on business and shall include one designated place of business ...	\$ 500
(c)	Wharfinger	For each Wharf ...	\$ 500
(d)	Super-cargo	For each person carrying on business ...	\$ 500
(e)	Proprietor of Newspaper	For each designated Newspaper— (i) Daily ... (ii) Other than Daily ...	\$2,000 \$ 200
(f)	Retailer	For each designated place of business— Grade I Retailer ... Grade II Retailer ... Grade III Retailer ... Grade IV Retailer ... Grade V Retailer ... Grade VI Retailer ... Grade VII Retailer ...	\$ 20 \$ 50 \$ 100 \$ 300 \$1,000 \$2,500 \$5,000

SECOND SCHEDULE OF THE PRINCIPAL ACT WHICH IT IS
PROPOSED TO REPEAL AND REPLACE

SECOND SCHEDULE (Section 4)

APPLICATION FOR LICENCE UNDER THE LICENCES ON
TRADES AND BUSINESS ACT

Name of Party	Trade or Business	Place where business is carried on		If Application is for Licence as a Retailer, particulars of turnover at each place of business	Direction
		Town	Street and Number		
					For the purpose of determining turnover under section 5 of the Act, particulars should be furnished of— (a) the gross value of sales of goods at each place of business during the calendar year preceding 1st April, or the gross value of sales of goods as aforesaid during the twelve consecutive months (or less than twelve as the case may be) immediately preceding 1st April; and (b) the gross value of sales of goods as aforesaid projected for the next twelve consecutive months; and (c) particulars and documents used in determining (a) and (b); and (d) such other information as the applicant considers relevant to the determination of turnover.

I.....declare that the above return is in all factual respects true; and I apply for a licence in terms hereof.

Dated the.....day of.....19.....

.....
Signature of Applicant.

To Collector of Taxes.....
(Or as the case may be)

FOR OFFICE USE ONLY	
I certify that I am satisfied that turnover at.....is \$.....	
Place of Business	
..... Date Collector of Taxes