

JAMAICA

No. 19 – 2019

I assent,



P. C. Allen

Governor-General.

17th day of December 2019

AN ACT to Repeal the Minimum Business Tax Act.

[1st day of January 2019]

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. (1) This Act may be cited as the Minimum Business Tax (Repeal) Act, 2019.

Short title
and
construction.

(2) This Act shall be deemed to have come into operation on the 1st day of January, 2019.

2. The Minimum Business Tax Act is repealed.

Repeal of
Minimum
Business Tax
Act.

Refund of
minimum
business tax.

3.—(1) A specified taxpayer who has paid the minimum business tax, whether in whole or in part, in accordance with the Minimum Business Tax Act (hereinafter referred to as the “repealed Act”) for the year of assessment commencing on the 1st day of January, 2019, is entitled to a refund of the tax, unless the specified taxpayer is in arrears for the payment of the minimum business tax for a previous year of assessment or otherwise has an outstanding income tax liability.

(2) For the purposes of subsection (1), the phrases “minimum business tax”, “specified taxpayer” and “year of assessment”, shall be construed in accordance with the provisions of the repealed Act.

Passed in the House of Representatives this 12th day of November, 2019.

PEARNEL P. CHARLES, CD, MP, JP

Speaker.

Passed in the Senate this 29th day of November, 2019.

THOMAS TAVARES-FINSON, CD, QC, JP

President.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives and Senate, and has been found by me to be a true and correct printed copy of the said Bill.

So! 

Clerk to the Houses of Parliament.