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SUPPLEMENT

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Extract from the Minutes of the meeting of the Honourable House of Representatives held on
Tuesday, September 24, 2019:

PUBLIC BUSINESS

The Honourable Dr. Nigel Clarke, Minister of Finance and the Public Service, having obtained
suspension of the Standing Orders, moved:

THE PROVISIONAL COLLECTION OF TAX ACT

THE PROVISIONAL COLLECTION OF TAX (MINIMUM BUSINESS TAX) ORDER, 2019
(CONFIRMATION AND EXTENSION) RESOLUTION

WHEREAS by virtue of subsection (1) of section 3 of the Provisional Collection of Tax Act
(hereinafter referred to as "the Act") the Minister may by order published in the *Gazette* provide
for the variation, renewal or imposition of any tax:

AND WHEREAS the Provisional Collection of Tax (Minimum Business Tax) Order was made by the Minister and published in the Gazette on the 1st of April, 2019:

AND WHEREAS it is provided by subsection (3) of section 3 of the Act that an order made under the section shall, subject to subsection (4), continue for a period (hereinafter referred to as the "initial period") of six months next following publication thereof in the *Gazette*:

AND WHEREAS the proviso to subsection (3) of section 3 of the Act specifies that the House of Representatives may by Resolution authorize the continuance in force of the order for an additional period of three months:

AND WHEREAS it is provided by subsection (4) of section 3 of the Act that an order made under the section 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*:

AND WHEREAS it is desirable that the Provisional Collection of Tax (Minimum Business Tax) Order, 2019 be confirmed and authorized to continue in force for an additional period of three months commencing immediately before the expiration of the initial period:

NOW, THEREFORE, BE IT RESOLVED by this Honourable House of Representatives as follows:—

1. This Resolution may be cited as the Provisional Collection of Tax (Minimum Business Tax) Order, 2019 (Confirmation and Extension) Resolution.

2. The Provisional Collection of Tax (Minimum Business Tax) Order, 2019, is hereby confirmed and authorized to continue in force for an additional period of three months commencing immediately before the expiration of the initial period.

Mr. Mark Golding and Mrs. Marlene Malahoo Forte also spoke on the motion.

Seconded by: Mr. Dave Brown.

Agreed to.

I certify that the above is a true extract from the Minutes.

HEATHER E. COOKE, CD, JP,
Clerk to the Houses.

THE PROVISIONAL COLLECTION OF TAX ACT**THE PROVISIONAL COLLECTION OF TAX (MINIMUM BUSINESS TAX) ORDER, 2019
(CONFIRMATION AND EXTENSION) RESOLUTION**

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 (Minimum Business Tax) Order, 2019, and shall be read and construed as one with the Minimum Business Tax Act (hereinafter referred to as the “principal Act”) and all amendments thereto.

2. With effect from the 1st day of April, 2019, and during the continuance in force of this Order, the principal Act is amended by deleting paragraph 2 of the Schedule to the Act and substituting therefor the following—

“ (2) The minimum business tax payable in each year of assessment is zero.”.

3. A specified taxpayer who has paid the minimum business tax, whether in whole or in part, in accordance with the principal 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.

Dated this 28th day of March, 2019.

NIGEL CLARKE
Minister of Finance and the Public Service.

