



THE  
**JAMAICA GAZETTE**  
**SUPPLEMENT**

**PROCLAMATIONS, RULES AND REGULATIONS**

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**THE PROVISIONAL COLLECTION OF TAX ACT**

THE PROVISIONAL COLLECTION OF TAX (MINIMUM BUSINESS  
TAX) ORDER, 2019

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.”.

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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.