TRAVEL TAX

THE TRAVEL TAX ACT

[1st November, 1963.]

1. This Act may be cited as the Travel Tax Act.

2. In this Act—
   “aircraft” means any machine for flying, whether propelled by mechanical means or not, and includes any description of balloon;
   “carrier” means—
   (a) any person (whether incorporated or not) transporting passengers by ship or aircraft on any voyage or flight from Jamaica to any place outside Jamaica;
   (b) the master or other person in command or control of the transporting ship or aircraft;
   (c) the agent in Jamaica of any person referred to in paragraph (a) hereof; and
   (d) if the person referred to in paragraph (a) hereof or the agent referred to in paragraph (c) hereof is a corporation, every director and manager of that corporation;
   “Collector” means an officer as defined in the Customs Act who is designated a Collector by the Commissioner of Customs and Excise for the purposes of this Act and includes a person authorized to collect taxes under the Tax Collection Act;
   “immigration officer” means the “Chief Immigration Officer” and any “immigration officer” appointed by the Governor-General under the Aliens Act;

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“ship” means a steamship or any other ship, boat, lighter or other craft of any description used for transport by water;
“traveller” means a person who proposes to travel from Jamaica by sea or by air to any place outside Jamaica;
“travel tax” means the tax imposed by section 3.

3.—(1) Subject to the provisions of this Act, there shall be paid by each traveller on each occasion on which such traveller leaves Jamaica for any place outside Jamaica, a tax (to be called “travel tax”) of such sum as may from time to time be prescribed; and different sums may be prescribed in respect of different categories of travellers.

(2) Notwithstanding the provisions of sections 15 and 18 of the Tax Collection Act, travel tax shall be payable in one sum.

(3) Travel tax shall not be payable by—
(a) the master, pilot or other person in control or command of a ship or aircraft leaving Jamaica or any member of the staff or crew of such ship or aircraft if such master, pilot, other person or member is leaving Jamaica by the ship or aircraft of which he is in control or in command or of which he is a member of the staff or crew, as the case may be;
(b) any person recruited with the approval of the Minister responsible for labour for agricultural work in any place outside Jamaica;
(c) such categories of travellers as may be prescribed.

4. The Minister may, upon the application made by or on behalf of any person who has paid, or is liable for payment of travel tax under this Act, waive, remit or refund such tax in whole or in part if, in the circumstances of the case, he
deems it expedient so to do, and any such waiver, remission
or refund may be subject to such special conditions as the
Minister may see fit to impose.

5.—(1) Except as may otherwise be provided by an order
made pursuant to section 5A, the travel tax payable by a
traveller pursuant to section 3 shall be collected and paid
over to a Collector—

(a) by the carrier who issues to the traveller any ticket
or other document authorizing that traveller to be
transported by a carrier from Jamaica to any place
outside Jamaica; or

(b) in default of collection pursuant to paragraph (a),
by the carrier transporting the traveller from
Jamaica as aforesaid.

(2) Any carrier failing to collect any travel tax which
he is required by subsection (1) to collect shall, notwith-
standing such failure, pay to a Collector the amount of such
tax.

(3) Any amount of travel tax which a carrier is re-
quired to pay to a Collector pursuant to this section shall
be due and payable without further demand immediately
prior to the departure from Jamaica of the ship or aircraft
transporting the travellers in respect of whom that amount
of tax is payable:

Provided that regulations made under this Act may permit
either generally or in any particular case payment of any
such amount as aforesaid by instalments or periodically or
within such period after the departure of the ship or air-
craft as may be prescribed.

(4) Every carrier shall, in relation to travel tax, keep
such records and furnish such returns in such form and to
such persons as may be prescribed.

(5) Any claim to entitlement to exemption from travel
tax pursuant to subsection (3) of section 3 which cannot be

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resolved by a carrier shall be referred to a Collector or to an immigration officer; and the decision of the Collector or immigration officer thereon shall, subject to section 9, be final.

(6) For the purpose of deciding any claim pursuant to subsection (5) the Collector or immigration officer, as the case may be, may make such enquiries (either of the traveller or of any other person) as he thinks fit.

5A—(1) Subject to the provisions of this section, the Minister may by order published in the Gazette provide that in lieu of the provisions of section 5 the provisions of the order shall apply in relation to the payment and collection of travel tax, so, however, that provision may not be made in the order to affect any exemption from travel tax granted by or pursuant to this Act.

(2) An order made pursuant to subsection (1)—

(a) may be made to apply generally to collection of travel tax payable by travellers leaving from any place in Jamaica, or specifically to the collection of travel tax payable by travellers leaving from such place or places in Jamaica as may be specified in the order and may, in either case, be made to have effect only for such period as may be specified in the order;

(b) may impose on the carrier a duty to ensure that every traveller leaving Jamaica from a specified place is in possession of a receipt issued in respect of the payment of travel tax; and

(c) may contain such consequential supplementary or ancillary provisions as may be necessary or desirable to give proper effect to the provisions of the order.

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(3) An order made pursuant to subsection (1) shall be subject to negative resolution of the House of Representatives.

6.—(1) Any person who, for the purpose of evading the payment by himself or by any other person of travel tax, knowingly makes any false statement or false representation shall be liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding five thousand dollars or to imprisonment with or without hard labour for a term not exceeding six months.

(2) Any carrier who—

(a) fails or neglects to make a return in accordance with the requirements of this Act or any regulations made thereunder shall be guilty of an offence and shall be liable on summary conviction in a Resident Magistrate’s Court to a fine of not less than one thousand dollars for each day during which the failure or neglect continues;

(b) knowingly makes in any such return any false representation shall be guilty of an offence and shall be liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding ten thousand dollars or, in default of payment thereof, to imprisonment with or without hard labour for a term not exceeding twelve months; or

(c) contravenes or fails to comply with the provisions of an order made pursuant to section 5A, shall be liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding ten thousand dollars or, in default of payment thereof, to imprisonment with or without hard labour for a term not exceeding twelve months.

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(3) Any person who fails, without reasonable cause, to furnish to a Collector or immigration officer, as the case may be, any information required by the Collector or immigration officer, as the case may be, for the purposes of subsection (6) of section 5, shall be liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one thousand dollars or in default of payment thereof to imprisonment with or without hard labour for a term not exceeding three months.

7.—(1) Where pursuant to section 5 any travel tax, being due and payable, remains unpaid—

(a) a Collector may proceed to enforce payment against the carrier concerned under the provisions of the Tax Collection Act in like manner as if an assessment under the provisions of that Act for the enforcement of tax has been made; and

(b) the proper officer within the meaning of the Customs Act may withhold clearance under that Act of the ship or aircraft transporting the travellers in respect of whom the tax is payable if he is not satisfied that adequate arrangements for the payment of the tax have been made.

(2) Where the carrier referred to in paragraph (a) of subsection (1) of section 5 is not the same person as the carrier referred to in paragraph (b) of that subsection, the Collector may enforce payment against either or both of such carriers, so, however, that nothing in this subsection shall be construed as empowering the Collector to enforce payment of a greater sum than that which would have been payable if the travel tax were collected by one carrier.

8. A Resident Magistrate shall, in addition to any penalty he may impose on any person under the provisions of this Act, order the payment to a Collector of any travel tax due
and payable by that person and may order, in default of such payment, imprisonment of that person for a period not exceeding three months.

9.—(1) Any person who proves to the satisfaction of the Commissioner of Inland Revenue that he has paid to a Collector travel tax in excess of the amount which he is properly required to pay pursuant to this Act shall be entitled to have the amount so paid in excess refunded, and the Commissioner of Inland Revenue shall make the refund accordingly.

(2) No claim for a refund under this section shall be entertained after the expiration of six months from the date on which payment of the amount in dispute was made to a Collector.

10.—(1) The Minister may make regulations to provide for—

(a) the production to, and inspection by, such persons as may be prescribed of documents used and records kept by any person for the purpose of determining that travel tax has been collected and accounted for in accordance with this Act or any regulations made thereunder;

(b) the furnishing to the Commissioner of Inland Revenue or to persons authorized by him of such information and such returns, certificates and other documents as may be prescribed;

(c) anything required to be prescribed by this Act;

(d) any other matter or thing whether similar or not to those abovementioned in respect of which it may be expedient to make regulations to give effect to the purpose of this Act.

(2) Regulations made pursuant to subsection (1) of section 3 shall be subject to affirmative resolution of the House of Representatives.

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