

## A BILL

ENTITLED

AN ACT to Increase and harmonize penalties in  
the Education Tax Act and the Income Tax  
Act; and for connected matters.

[ ]

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 Tax Penalties (Harmonization)  
Act, 2014, and shall come into operation on the 1st day of October,  
2014.

Short title and  
commence-  
ment.

2.—(1) The enactments specified in the first column of the  
Schedule are amended in the manner specified in relation to them  
in the second column of the Schedule.

Amendment  
of enactments  
in Schedule.

(2) Each amendment shall be construed as one with the enactment to which it relates.

**Saving.**

3. Nothing contained in this Act shall be construed to affect the validity of anything done before the coming into operation of this Act under any enactment that is amended by section 2.

## SCHEDULE

(Section 2)

*Amendment of Enactments*

Enactment	Amendment
<b>Education Tax Act.</b>	<p data-bbox="751 417 1336 479">1. In section 6(3), insert next after the word "offence" the following words—</p> <p data-bbox="813 498 1057 527">“, and shall be liable—</p> <p data-bbox="878 546 1336 608">(a) on summary conviction in a Resident Magistrate's Court—</p> <p data-bbox="1005 627 1336 865">(i) in the case of a first offence, to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and</p> <p data-bbox="1005 884 1336 1122">(ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and</p> <p data-bbox="878 1141 1336 1300">(b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”.</p> <p data-bbox="751 1319 1336 1381">2. In section 11(4), delete the words “under this Act” and substitute therefor the following words—</p> <p data-bbox="813 1400 1057 1429">“, and shall be liable—</p> <p data-bbox="878 1449 1336 1510">(a) on summary conviction in a Resident Magistrate's Court—</p> <p data-bbox="1005 1530 1336 1617">(i) in the case of a first offence, to a fine not exceeding two million</p>

**Enactment**

**Amendment**

dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

- (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”.

3. In section 12—

- (a) in subsection (1), delete all the words from and including the words “five thousand dollars” to the end of the subsection, and substitute therefor the following—

“two million dollars, or to a fine of treble the amount of education tax that is unpaid (whichever is greater), and, in default of payment thereof, to imprisonment for a term not exceeding one year.”;

- (b) in subsection (2), delete all the words from and including the words “he shall be liable” to the end of the

## Enactment

## Amendment

subsection, and substitute therefor  
the following—

“that person shall be liable—

- (a) on summary conviction in a Resident Magistrate's Court—
  - (i) in the case of a first offence, to a fine not exceeding two million dollars, or to a fine of treble the amount of education tax that is unpaid (whichever is greater), and, in default of payment thereof, to imprisonment for a term not exceeding one year; and
  - (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars, or to a fine of treble the amount of education tax that is unpaid (whichever is greater), or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and
- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”;
- (c) in subsection (5), delete all the words from and including the words “five thousand dollars” to the end of the

**Enactment**

---

**Amendment**

---

subsection, and substitute therefor the following—

“one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.”; and

- (d) in subsection (6), delete all the words from and including the words “one thousand dollars” to the end of the subsection, and substitute therefor the following—

“one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding six months.”.

4. Insert the following next after section 12 as sections 12A and 12B—

“ Late filing  
penalty.

12A.—(1) Notwithstanding any other provision of this Act, every person who fails to file a return under this Act within the time required shall be liable to pay a penalty of five thousand dollars for each month, or part of a month, during which the failure to file the return continues, up to a maximum of one million dollars, in addition to any other penalty that may be imposed on the person in respect of failure to file a return.

(2) A penalty that is incurred under subsection (1) shall be considered to be tax payable by the person who has incurred the penalty, in addition to any other tax that is payable by that person.

## Enactment

## Amendment

(3) The Commissioner General may waive or reduce a penalty that is incurred under subsection (1) if the Commissioner General is satisfied that there are circumstances that justify doing so.

Power of  
Minister to  
amend or vary  
monetary  
penalties.

12B. The Minister may, by order subject to affirmative resolution, amend or vary any monetary penalty imposed by or under this Act.”.

## Income Tax Act.

1. In section 4(2), delete the words “against this Act.” and substitute therefor the following words—

“, and shall be liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.”.

2. In section 17(4), delete all the words from and including the words “to a fine” to the end of the subsection, and substitute therefor the following words—

“in a Resident Magistrate’s Court to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.”.

3. In section 20(5), delete all the words from and including the words “on conviction on indictment” to the end of the subsection, and substitute the following words—

“on summary conviction in a Resident Magistrate’s Court to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.”.

## Enactment

## Amendment

4. In section 41(3), delete the words “one million” and substitute therefor the words “two million”.

5. In section 49(5), delete the words “against this Act.” and substitute therefor the following words—

“, and is liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.”.

6. In section 58(2), delete all the words from and including the words “one million” to the end of the subsection, and substitute the following words—

“one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.”.

7. In section 66(3)(c), delete the words “ten thousand” and “one thousand” and substitute therefor the words “one million” and “two thousand” respectively.

8. In section 67—

(a) in subsection (8), delete all the words from and including the words “against this Act”, where they first occur, to the end of the subsection; and

(b) insert next after subsection (8) the following as subsection (9)—

“(9) Any person who commits an offence under subsection (8) shall be liable—

(a) on summary conviction in a Resident Magistrate’s Court—

(i) in the case of a first offence, to a



Enactment

---

Amendment

---

fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

- (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years."

**Enactment**  
—**Amendment**  
—

9. In section 69(3), delete the words “against this Act.” and substitute the following words—

“, and shall be liable—

(a) on summary conviction in a Resident Magistrate’s Court—

(i) in the case of a first offence, to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

(ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

(b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”.

10. In section 70(4), delete the words “against this Act.” and substitute the following words—

“, and shall be liable—

(a) on summary conviction in a Resident Magistrate’s Court—

(i) in the case of a first offence, to a fine not exceeding two million

## Enactment

## Amendment

dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

- (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”.

11. In section 72(5)(b), delete all the words from and including “shall be liable” to the end of the paragraph and substitute the following words—

“commits an offence, and shall be liable—

- (a) on summary conviction in a Resident Magistrate’s Court—

- (i) in the case of a first offence, to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

- (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

## Enactment

## Amendment

- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”.

12. In section 75(5)(b), delete the words “against this Act.” and substitute the following words—

“, and shall be liable—

- (a) on summary conviction in a Resident Magistrate’s Court—

- (i) in the case of a first offence, to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

- (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”.

13. In section 78A(4), delete the words “under this Act.” and substitute the following words—

“, and shall be liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.”.

## Enactment

## Amendment

14. In section 89(1), delete all the words from and including “against this Act” to the end of the subsection, and substitute the following words—

“, and shall be liable—

(a) on summary conviction in a Resident Magistrate’s Court—

(i) in the case of a first offence, to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

(ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

(b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”.

15. In section 92(2), delete the words “ten thousand” and “one thousand” and substitute therefor the words “one million” and “two thousand” respectively.

16. In section 99—

(a) in subsection (1), delete all the words from and including the words “shall, notwithstanding” to the end

**Enactment**  

---

**Amendment**  

---

of the subsection, and substitute  
the following words—

“commits an offence, and shall  
be liable—

(a) on summary conviction in a  
R e s i d e n t  
Magistrate’s  
Court—

(i) in the  
case of a  
f i r s t  
offence,  
to a fine  
not ex-  
ceeding  
t w o  
million  
dollars  
or to a  
fine of  
treble  
t h e  
amount  
of tax  
that the  
person  
ought to  
b e  
charged  
w i t h  
under  
this Act  
(which-  
ever is  
greater),  
and, in  
default

## Enactment

## Amendment

of pay-  
m e n t  
thereof,  
to im-  
prisonment  
for a  
term not  
exceeding  
one year;  
and

- (ii) in the  
case of a  
second  
or sub-  
sequent  
offence,  
to a fine  
not ex-  
ceeding  
f i v e  
million  
dollars  
or to a  
fine of  
treble  
t h e  
amount  
of tax  
that the  
person  
ought to  
be char-  
ged with  
u n d e r  
this Act  
(which-  
ever is  
greater),  
or to

## Enactment

## Amendment

imprison-  
ment for  
a term  
not ex-  
ceeding  
f i v e  
years, or  
to both  
such fine  
and im-  
prisonment;  
and

- (b) on conviction on indictment in a Circuit Court, to a fine or to imprisonment for a term not exceeding ten years or to both such fine and imprisonment.”;

- (b) in subsection (2), delete all the words from and including the words “shall be liable” to the end of the subsection, and substitute therefor the following words—

“commits an offence, and shall be liable—

- (a) on summary conviction in a Resident Magistrate’s Court—

- (i) in the case of a first offence, to a fine not exceeding two million dollars or to imprisonment for a term not exceeding one year



## Enactment

## Amendment

or to both such fine and imprisonment; and

- (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

- (b) on conviction on indictment in a Circuit Court, to a fine or to imprisonment for a term not exceeding ten years or to both such fine and imprisonment.”;

- (c) in subsection (3), delete all the words from and including the words “he shall be guilty of an offence” to the end of the subsection, and substitute the following words—

“that person commits an offence, and shall be liable—

- (a) on summary conviction in a Resident Magistrate’s Court—

- (i) in the case of a first offence, to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

## Enactment

## Amendment

- (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and
  - (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”;
- (d) delete subsection (4); and
- (e) in subsection (5), delete all the words from and including the words “and shall be liable” and substitute therefor the following words—
  - “, and shall be liable—
  - (a) on summary conviction in a Resident Magistrate’s Court to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and
  - (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding five years.”.

17. In section 100, delete the words “ten thousand” and substitute the words “one million”.

18. In section 101(1), delete all the words from and including the words “shall forfeit” to the end of

## Enactment

## Amendment

the subsection, and substitute therefor the following words—

“commits an offence, and shall be liable—

(a) on summary conviction in a Resident Magistrate’s Court—

(i) in the case of a first offence, to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and

(ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

(b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.”.

Passed in the House of Representatives this 23rd day of July 2014.

LLOYD B. SMITH

*Speaker.*

Passed in the Senate this 30th day of July 2014 with one (1) amendment.

FLOYD E. MORRIS

*President.*

**MEMORANDUM OF OBJECTS AND REASONS**

This Bill seeks to amend the *Education Tax Act* and the *Income Tax Act* so as to increase penalties under those Acts that have become inadequate with the passage of time, and to make penalties in those Acts for similar offences more consistent.

**PETER D. PHILLIPS, Ph.D., M.P.**  
**Minister of Finance and Planning.**



# **A BILL**

## **ENTITLED**

**AN ACT to Increase and harmonize penalties in  
the *Education Tax Act* and the *Income Tax  
Act*; and for connected matters.**

---

**As passed in the Honourable House of Representatives.**

---

**As passed in the Honourable Senate.**

---

---

**PRINTED BY JAMAICA PRINTING SERVICES (1992) LTD.,  
(GOVERNMENT PRINTERS), DUKE STREET, KINGSTON, JAMAICA.**

---

SECTION 6(3) OF THE EDUCATION TAX ACT WHICH IT IS  
PROPOSED TO AMEND

6.—(1) Subject to subsection (2), or where regulations otherwise prescribe, an employer liable to pay tax in respect of a person employed by him shall, in the first instance, be liable to pay also, on behalf of and to the exclusion of that person, any tax payable by that person as an employed person for the same tax week and, for the purposes of this Act, the tax paid by an employer on behalf of an employed person shall be deemed to be tax paid by the employed person.

(3) Notwithstanding any contract to the contrary, an employer shall not be entitled to deduct from the emoluments of a person employed by him, or otherwise to recover from such person, the education tax (hereinafter referred to as "employer's tax") which the employer is liable to pay in respect of that person; and any employer who deducts or attempts to deduct the whole or any part of such employer's tax from the emoluments of that person shall be guilty of an offence.

**SECTION 11 (4) OF THE EDUCATION TAX ACT WHICH IT IS  
PROPOSED TO AMEND**

11.—(1) Where an employer is a body corporate such employer shall designate an officer of that body corporate (hereafter in this section referred to as the “responsible officer”) who shall be—

(4) A responsible officer shall, within fifteen days after the end of each month, notify the Collector of Taxes of any outstanding balances of education tax payable by the body corporate as at the end of that month and any responsible officer who fails to do so shall be guilty of an offence under this Act.

12.—(1) If an employer has failed or neglected—

- (a) to pay any education tax which under this Act or the regulations he is liable to pay; or
- (b) to comply with the requirements either of this Act or the regulations relating to the payment and collection of such education tax and the furnishing of information relating thereto,

such employer shall be liable on summary conviction in a Resident Magistrate's Court to pay any amount outstanding and in addition a fine not exceeding five thousand dollars or treble the amount of education tax which is unpaid whichever is the greater, and in default of such payment to imprisonment with or without hard labour for a period not exceeding twelve months.

(2) If any person practises or is concerned in any fraudulent act, contrivance or device with intent to defraud the Commissioner of education tax, he shall be liable on, summary conviction in a Resident Magistrate's Court to a fine not exceeding five thousand dollars or treble the amount of the education tax which is unpaid or in respect of which payment is sought to be evaded, as the case may be, and, in default of payment, to imprisonment with or without hard labour for a term not exceeding twelve months.

...

...

...

(5) Every such person as is referred to in subsection (5) having possession of or control over any such documents, information, returns or assessment lists or copies of such lists relating to the income or items of income of any person who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists or copies of such lists to any person—

(a) other than a person to whom he is authorized by the Minister to communicate it; or

(b) otherwise than for the purposes of this Act,

shall be guilty of an offence and shall be liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding five thousand dollars and in default of payment, to imprisonment with or without hard labour for a term not exceeding twelve months.

## SECTION 12 OF THE EDUCATION TAX ACT WHICH IT IS PROPOSED TO AMEND CONT'D

(6) If any person is guilty of any contravention of any of the requirements of this Act or the regulations in respect of which no special penalty is provided, he shall, for each offence, be liable on summary conviction before a Resident Magistrate to a fine not exceeding one thousand dollars or to imprisonment with or without hard labour for a term not exceeding six months and where such offence is continued after conviction such person shall be guilty of a continuing offence and in respect of each day during which such offence continues shall be liable to a fine not exceeding five hundred dollars.



SECTION 4 (2) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

4.—(1) Every person having any official duty or being employed in the administration of this Act shall regard and deal with all documents, information, returns, assessment lists and copies of such lists relating to the income or items of the income of any person, as secret and confidential, and shall make and subscribe a declaration to that effect before a Justice of the Peace.

(2) Every such person having possession of or control over any documents, information, returns or assessment lists, or copies of such lists relating to the income or items of income of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists or copies to any person—

- (a) other than a person to whom he is authorized by the Minister to communicate it; or
- (b) otherwise than for the purposes of this Act,

shall be guilty of an offence against this Act.

SECTION 17 (4) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

17.—(1) Where the Commissioner is of the opinion that—

- (a) any transaction carried out between connected persons was carried out for a consideration substantially different from that obtainable at arm's length or for no consideration; and

... ..

(4) If any person fails to certify as required by subsection (3) or wilfully gives a false certificate, he shall be liable on summary conviction to a fine not exceeding twenty thousand dollars or to imprisonment for a term not exceeding twelve months.

SECTION 20 (5) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

20.—(1) It shall be unlawful without the consent in writing of the Minister—

... ..

(5) Any person who is guilty of an offence under this section shall be liable on conviction on indictment to a fine not exceeding forty thousand dollars or to a term of imprisonment not exceeding two years or to both.

SECTION 41 (3) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

41.—(1) Any person required by this Act to deduct tax on the payment by him of any sum and pay or account for the same to the Commissioner of Inland Revenue or any other person shall make the said payment of tax, or render the said account, or do both, as his duty may require, within fourteen days after the end of the calendar month in which the first mentioned payment was made, whether or not tax was in fact deducted from that payment.

... ..

(3) Without prejudice to subsection (2), any person who fails to comply with subsection (1) shall be guilty of an offence and shall be liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars or treble the amount of the tax which is unpaid, whichever is the greater, and in default of payment to imprisonment with or without hard labour for a term not exceeding twelve months.

SECTION 49 (5) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

49.—(1) The income of a married woman living with her husband shall, unless an election is made under section 50, be assessed and charged to tax as if she were unmarried.

... ..

(5) Where any income arises or accrues in any of the circumstances mentioned in subsection (4)—

- (a) the wife; and
- (b) her husband or the body corporate or the partners (as the case may be),

shall deliver or cause to be delivered to the Commissioner not later than the 15th day of March in the year next following that in which the income arose or accrued, a written notice stating that the income arose or accrued in such circumstances, and any person who fails to comply with this subsection shall be guilty of an offence against this Act.

SECTION 58 (2) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

58.—(1) Every person who in whatever capacity, is in receipt of any money or value, or of profits or gains arising from any of the sources mentioned in this Act or of belonging to any other person who is chargeable in respect thereof

and not being a non-resident or an incapacitated person, shall whenever required to do so by any notice from the Commissioner prepare and deliver within the period mentioned in such notice a list in the prescribed form signed by him containing—

... ..

(2) Every person who refuses, fails or neglects to comply with the provisions of this section shall be guilty of an offence against this Act, and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one million dollars or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

#### SECTION 66(3)(C) OF THE INCOME TAX ACT WHICH IT IS PROPOSED TO AMEND

66.—(1) Every person shall be under a duty to submit a declaration of his estimated income tax for the year of assessment, computed in accordance with section 65, except a person who reasonably expects that—

... ..

(3) If a person who is under a duty to deliver a declaration of his estimated income tax fails to comply with this section by the date specified in subsection (2) then—

... ..

(c) he shall be liable to a penalty of an amount not exceeding ten thousand dollars determined by the Commissioner if he fails to comply with this section within thirty days after service on him of a notice from the Commissioner requiring him to do so, and shall be liable to a further penalty of one thousand dollars for each day on which his default continues, including days before the service of that notice.

#### SECTION 67 (8) OF THE INCOME TAX ACT WHICH IT IS PROPOSED TO AMEND

67.—(1) Subject to the provisions of Part I of the Second Schedule, every person liable to pay income tax in respect of any year of assessment shall deliver, or cause to be delivered by his agent, to the Commissioner of Inland Revenue, or to the Collector or Assistant Collector of Taxes for the parish in which he resides, a true and correct return of the whole of his income from every source whatsoever for that year of assessment and shall, if absent from the Island, give the name and address of an agent residing in the Island.

... ..

(8) Any person who wilfully fails to comply with the provisions of this section shall be guilty of an offence against this Act and if the failure continues he shall, at the expiration of each period of thirty days, be guilty of a further offence against this Act.

SECTION 69 (3) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

69.—(1) Where a trade, profession or business is carried on by two or more persons jointly the income of any partner from the partnership shall be deemed to be the share to which he is entitled for the year of assessment in the income of the partnership and shall be included in the return of income to be made by such partner under the provisions of this Act.

... ..

(3) Any person who refuses, fails or neglects to deliver any return under the provisions of this section shall be guilty of an offence against this Act.

SECTION 70 (4) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

70.—(1) Every person, whether he is or is not liable to pay income tax, upon whom the Commissioner of Inland Revenue may cause a notice to be served requiring him to make and deliver a return of his income or the income of any person, shall, within fifteen days after the date of the service of such notice, make and deliver to the Commissioner of Inland Revenue a return as aforesaid.

... ..

(4) If any person on whom any such notice is served fails without reasonable excuse to comply with the requirements of the notice, he shall be guilty of an offence against this Act.

SECTION 72(5)(b) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

72.—(1) The Commissioner shall proceed to assess every person liable to the payment of tax as soon as may be after the expiration of the time allowed to such person for the delivery of his return:

... ..

(5) (a) Where a person who ought to be charged with tax, as directed by this Act, is not duly assessed and charged by reason that he has—

...

...

...

(b) A person who knowingly and wilfully aids, abets, assists, incites or induces another person to make or deliver a false or fraudulent account, statement or declaration, of or concerning any profits or gains chargeable, or the yearly rent or value of any lands, tenements or hereditaments, or any matters affecting any such rent or value on conviction on indictment in a Resident Magistrate's Court to a fine not exceeding one hundred thousand dollars or to imprisonment with or without hard labour for a term not exceeding two years.

#### SECTION 75(5)(b) OF THE INCOME TAX ACT WHICH IT IS PROPOSED TO AMEND

75.—(1) The Commissioner shall cause to be served personally on, or sent by registered post to each person whose name appears on one of the assessment lists, a notice addressed to him at his usual place of abode or business, stating the amount at which he is assessed and the amount of tax payable by him, and informing him of his right under subsection (4).

...

...

...

(5) (a) On the receipt of the notice of objection referred to in subsection (4), the Commissioner may require the person giving the notice of objection—

...

...

...

(b) Any person who without lawful excuse refuses or neglects to attend or to give evidence in pursuance of a notice served on him under paragraph (a), or to produce any books or documents which he is required to produce under the said paragraph, or who refuses to answer any lawful question touching the matters under consideration, or who knowingly or wilfully gives any false evidence before the Commissioner, shall be guilty of an offence against this Act.

#### SECTION 78A(4) OF THE INCOME TAX ACT WHICH IT IS PROPOSED TO AMEND

78A.—(1) Where an employer as defined in the Regulations referred to in section 78 is a body corporate, such employer shall designate an officer of that body corporate (hereinafter in this section referred to as the "responsible officer") who shall be—

...

...

...

(4) A responsible officer shall within fifteen days after the end of each month, notify the Collector of Taxes of any outstanding balances of income tax payable pursuant to the Regulations aforesaid by the body corporate as at the end of that month and any responsible officer who fails to do so shall be guilty of an offence under this Act.

SECTION 89(1) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

89.—(1) Every person engaged in any trade, profession or business shall keep in the English language proper books of account sufficient to record all transactions necessary in order to ascertain the gains and profits made or the loss incurred in each such trade, profession or business, and any such person who fails to comply with this provision shall be guilty of an offence against this Act, and in addition to any penalty incurred he shall be liable to pay any tax to which he may be assessed by the Commissioner according to the best of his judgment.

SECTION 92(2) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

92.—(1) The Minister may make regulations with respect to the assessment, charge, collection and recovery of income tax in respect of emoluments to which paragraph (c) of subsection (1) of section 5 applies, being income tax for the

... ..

(2) If any person fails to comply with any provision of the said regulations requiring him to furnish a return or other information or to give any certificate or to produce wages sheets or other documents or records he shall be liable on summary conviction before a Resident Magistrate to a penalty not exceeding ten thousand dollars and in the case of a continuing offence to a further penalty of one thousand dollars for every day during which the failure continues after conviction.

SECTION 99 OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

99.—(1) Any person who for the purpose of obtaining any allowance, reduction, rebate or repayment in respect of income tax either for himself or for any other person, or who in any return, statement, declaration, or particulars delivered under this Act, knowingly makes any false statement or false representation, shall, notwithstanding any other provision in this or any other Act, be liable on conviction on indictment to a fine not exceeding one hundred thousand dollars and treble the amount of tax with which he ought to be charged

under this Act, or to imprisonment, with or without hard labour, for a term not exceeding five years.

(2) Any person who aids, abets, assists, counsels, incites or induces another person to—

- (a) make or deliver any false return, statement, declaration or particulars under this Act; or
- (b) keep or prepare any false accounts concerning any, profits or gains chargeable under this Act,

shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one hundred thousand dollars or to imprisonment with or without hard labour for a term not exceeding two years.

(3) If any person, by himself or by any person in his employ, obstructs, molests or hinders—

- (a) an officer or any person employed in relation to any duty or income tax in the execution of his duty, or of any of the powers or authorities by law given to the officer or person; or
- (b) any person acting in the aid of an officer or any person so employed,

he shall be guilty of an offence against this Act.

(4) Any person, being a responsible officer referred to in section 78A, who fails to comply with the provisions of subsection (4) of that section shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding ten thousand dollars or to imprisonment with or without hard labour for a term not exceeding six months and where such offence is continued after conviction such person shall be guilty of a continuing offence and in respect of each day during which such offence continues shall be liable to a fine not exceeding two thousand dollars.

(5) Any prescribed person who fails to—

- (a) obtain the prior approval of the Minister before accepting deposits and other investments of money in contravention of section 12 (ag);
- (b) honour his undertaking to inform the Minister of any change which results in the loss of exemption from tax under section 12(ag),

commits an offence and shall be liable to a fine not exceeding two hundred thousand dollars.

SECTION 100 OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

100. Any person guilty of an offence against this Act for which no specific penalty is provided shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding ten thousand dollars and in default of payment to imprisonment with or without hard labour for a term not exceeding twelve months.

SECTION 101(1) OF THE INCOME TAX ACT WHICH IT IS  
PROPOSED TO AMEND

101.—(1) A person who refuses to allow a deduction of tax authorized by this Act to be made out of any payment shall forfeit the sum of five thousand dollars.