

THE TRAVEL TAX ACT

ORDER
(*under section 5A*)

The Travel Tax Order, 1992

L.N. 30B/92
141/2001

REGULATIONS
(*under section 10*)

The Travel Tax Regulations, 1963

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THE TRAVEL TAX ACT

ORDER
(under section 5A)

THE TRAVEL TAX ORDER, 1992

(Made by the Minister on the 16th day of March, 1992)

L.N. 30/92
Amdt.:
L.N. 141/2001

[1st April, 1992]

1. This Order may be cited as the Travel Tax Order, 1992.

2. In this Order—

“charter passenger” shall have the meaning assigned to that expression in the Travel Tax Regulations, 1963;

“specified place” means a place specified in the Schedule.

Schedule.

3. In lieu of the provisions of section 5 of the Act, the provisions of this Order shall apply in relation to the payment and collection of travel tax payable by travellers leaving Jamaica from a specified place.

4.—(1) Subject to the provisions of this paragraph, a traveller who leaves Jamaica from a specified place shall pay travel tax to a Collector.

(2) Notwithstanding sub-paragraph (1), the carrier shall have the duties specified in regulations 4, 5 and 6 of the Travel Tax Regulations, 1963, in relation to the travel tax payable by charter passengers who leave Jamaica from a specified place.

5.—(1) Any claim to entitlement to exemption from travel tax pursuant to section 3 (3) of the Act shall be determined by a Collector who may make such enquiries, either of the traveller or of any other person, as he thinks fit; and the decision of the Collector shall be final, but without prejudice to the provisions of section 9 of the Act as regards the payment of refunds.

(2) On payment to a Collector of the travel tax, a traveller shall be issued with a receipt which shall be affixed to the ticket or other document issued to, or held by, the traveller authorizing him to travel by sea or air by a carrier.

(3) Where a traveller is exempt from travel tax pursuant to the Act, such exemption shall be indicated on the ticket or other document referred to in paragraph (2).

6.—(1) Any carrier transporting travellers who leave Jamaica from a specified place shall ensure that each such traveller is in possession of a receipt issued by a Collector for payment of the travel tax.

(2) Any carrier who fails or neglects to comply with the provisions of paragraph (1) shall be guilty of an offence and shall be liable on summary conviction in a Resident Magistrate's Court to the penalty specified in section 6 (2) of the Act.

SCHEDULE

(Paragraph 2)

Specified Place

The Norman Manley International Airport
The Port of Kingston.

THE TRAVEL TAX ACT

REGULATIONS
(under section 10)

THE TRAVEL TAX REGULATIONS, 1963

(Made by the Minister on the 9th day of October, 1963)

PRELIMINARY

1. These Regulations may be cited as the Travel Tax Regulations, 1963.

2. In these Regulations—

“appropriate customs officer” means in relation to any ship or aircraft, the officer who, under the Customs Act gives clearance and authority for the departure of such ship or aircraft from Jamaica;

“charter aircraft” means an aircraft in respect of which all or a specified number of seats are, pursuant to a contract between airline and a person, made available to that person for transportation of travellers from Jamaica on terms agreed on between the travellers and such person; and references in these Regulations to a “charter passenger” shall be construed as references to a traveller transported from Jamaica on such terms as aforesaid;

“month” means every month throughout the financial year.

RETURNS AND RECORDS

3.—(1) Every carrier transporting travellers from Jamaica by ship or aircraft or otherwise required to collect travel tax pursuant to the Act shall keep a record in the form set out in the First Schedule showing—

- (a) the number of travellers transported by that carrier, or as the case may be, issued with tickets or other documents authorizing their transport from Jamaica to any place outside Jamaica; and, where tickets or any such documents as aforesaid are issued to such travellers, the serial numbers of such tickets or documents;

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First
Schedule.

- (b) the amount of travel tax collected;
- (c) the number of persons exempted from the payment of travel tax together with the reason for the exemption.

(2) The reason for any exemption from, and for the omission in any case to collect, travel tax may be indicated on any such record as aforesaid by the use of the abbreviations set out in the first column hereunder and having the significance indicated in the second column hereunder—

First Column Abbreviation	Second Column Significance
C.	crew; that is to say, the master, pilot or other person in command of a ship or aircraft or a member of the crew thereof exempted from the payment of travel tax pursuant to paragraph (a) of subsection (3) of section 3 of the Act or a person exempted from payment of travel tax pursuant to paragraph (b) of regulation 9.
A.	agricultural worker; that is to say, a person recruited for agricultural work and exempted from the payment of travel tax pursuant to paragraph (b) of subsection (3) aforesaid.
W.	worker; that is to say, a person recruited for work at Guantanamo Bay and exempted from the payment of travel tax pursuant to paragraph (e) of regulation 9.
V.	visitor; that is to say, any person exempted from the payment of travel tax pursuant to paragraph (g) of regulation 9.
D.	diplomatic personnel; that is to say, members of the Diplomatic Corps in Jamaica, or members of any international organization accorded diplomatic privileges in Jamaica, exempted from the payment of travel tax in accordance with any enactment in that regard or in accordance with international custom and usage and any person exempted from the payment of travel tax pursuant to paragraph (c) or (d) of regulation 9.

- I. infant: that is to say, a person exempted from payment of travel tax pursuant to paragraph (a) of regulation 9.
- M. Military: that is to say, a person exempted from the payment of travel tax pursuant to paragraph (f) of regulation 9.
- R. re-write: that is to say, the issue of a ticket in place of another ticket previously issued to a traveller and in relation to which other ticket travel tax has already been collected.
- L. local travel: that is to say, travel within Jamaica in respect of which no travel tax is payable.
- HW. hotel worker: that is to say, a person recruited under the Hotel Workers Programme to work in the hotel industry and exempted from the payment of travel tax pursuant to paragraph (j) of regulation 9.
- CP cruise passenger: that is to say, a passenger who comes to Jamaica on a ship, and whose stay in Jamaica does not exceed the duration of the stay in Jamaica of that ship, and who retains throughout his stay in Jamaica his accommodation aboard that ship as his place of residence in Jamaica.

4.—(1) Any carrier who in any month transports travellers from Jamaica or who in any month issues a ticket or other document entitling a traveller to be transported by a carrier from Jamaica to a place outside Jamaica shall prepare and forward to a Collector within the fourteen days next following the end of such month a return in the form set out in the Second Schedule in respect of the travellers transported by that carrier during such month or, as the case may be, in respect of the travellers issued with tickets or other documents as aforesaid.

(2) The provisions of paragraph (1) shall not apply to a carrier transporting charter passengers.

(3) Every carrier transporting charter passengers shall, immediately prior to the departure from Jamaica of the ship or charter aircraft, as the case may be, or within such later period as the Collector may specify, produce to a Collector—

- (a) a copy of the outward passenger manifest of the ship or charter

aircraft, certified by an immigration officer; and

- (b) payment of travel tax in respect of the travellers listed on the manifest.

(3A) [*Deleted by L.N. 121/2000*]

(4) Notwithstanding the provisions of paragraph (2), a carrier transporting both charter passengers and other categories of passengers, shall prepare and forward a return in respect of the other categories in accordance with the provisions of paragraph (1).

5. A copy of each return rendered pursuant to regulation 4 shall be kept by the carrier rendering such return who shall deal therewith in the following manner—

- (a) the copies shall be arranged in chronological order based on the date on which each return was rendered;
- (b) all copies of returns shall be retained by the carrier and preserved for production to, and inspection by, a Collector.

PAYMENT OF TAX

6.—(1) Subject to paragraph (2), payment by a carrier other than a carrier transporting charter passengers only of travel tax due in respect of travellers issued with tickets or other documents authorizing their transport from Jamaica to any place outside Jamaica or, as the case may be, transported by him in any month shall be made to the Collector at the same time as the carrier is required, pursuant to regulation 4, to deliver to him the return under that regulation.

(2) A Collector may in any case require payment of travel tax to be made by a carrier immediately prior to the departure of a ship or aircraft if he is not satisfied that adequate arrangements for the payment of the tax have been made.

(3) If a carrier transports both charter passengers and other categories of passengers, a Collector may require payment of travel tax to be made in respect of the other categories in accordance with the provisions of paragraph (2).

6A. Every carrier who fails to pay travel tax at the time required under regulation 4 or 6, as the case may be, shall be liable to a penalty equal to thirty per cent of the tax which shall be chargeable from the date on which such tax becomes due until the date of payment thereof.

7. [*Repealed by L.N. 121/2000*]

INSPECTION

8.—(1) A Collector may at all reasonable times require the production of, and may inspect, copies of records and returns kept by a carrier pursuant to these Regulations and may check the accuracy of such records and returns by requiring the production of, and inspecting, tickets, vouchers or other documents and books of account kept by the carrier.

(2) A carrier who is requested by a Collector to produce pursuant to paragraph (1) any copy of a record, return or any ticket, voucher or other document or any book of account shall comply with such request.

EXEMPTIONS

9. Travel tax shall not be payable by—

- (a) infants, that is to say, children under the age of two years;
- (b) members of the staff of carriers (including, where the carrier is a corporation, directors and managers thereof) when travelling from Jamaica on business of the carrier in circumstances in which no charge whatsoever is made by the carrier in respect of such travel;
- (c) peace corps members, that is to say, members of the organization promoted by the Government of the United States of America and known as the Peace Corps;
- (d) members of the Canadian University Service Organization;
- (e) persons recruited with the approval of the Minister responsible for labour for work in Guantanamo Bay;
- (f) armed forces personnel, and for this purpose armed forces personnel shall be—
 - (i) any member of the Jamaica Defence Force (whether Regular or Reserve) certified, by the commanding officer of that Force or by a person authorized by him, to be travelling on official duty; and
 - (ii) any member of the armed forces of any country other than Jamaica travelling in uniform;
- (g) intransit passengers, and for this purpose an intransit passenger shall be a person arriving in Jamaica on a ship or aircraft who—
 - (i) does not land in Jamaica; or

- (ii) is deemed by any enactment controlling or restricting the admission of persons into Jamaica, not to have landed in Jamaica; or
 - (iii) lands in Jamaica from such ship or aircraft which is brought into a port or landed on an airfield, as the case may be, involuntarily by unforeseen circumstances; or
 - (iv) lands in Jamaica for the purpose of being transshipped, and whose stay ashore is less than a period of twenty-four hours; or
 - (v) subject to the above, if he lands in Jamaica, does so to such an extent only as does not necessitate immigration inspection;
- (h) Voluntary Service Overseas members, that is to say, the members of the organization promoted by the Government of the United Kingdom and known as the Volunteers;
- (i) members of a national sports team who are representing Jamaica abroad;
- (j) any person recruited with the approval of the Minister responsible for labour to work in any place outside of Jamaica in the hotel industry;
- (k) cruise passengers.

OFFENCES

10. Any carrier who contravenes or fails to comply with any of the provisions of regulation 3, 5, 7 or 8 shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding six months.

RATE OF TAX

11.—(1) Pursuant to subsection (1) of section 3 of the Act and subject to regulation 9, the sum of one thousand dollars is hereby prescribed in respect of each traveller.

FIRST SCHEDULE

(Regulation 3)

**DAILY TRAVEL TAX RECORD
(THE TRAVEL TAX REGULATIONS)**

[illegible]



SECOND SCHEDULE
MONTHLY RETURN OF TRAVEL TAX
(THE TRAVEL TAX ACT)

(Regulation 4)

Month Ending: _____

1. Name of Carrier/Agent		2. Taxpayer Registration Number. -	
3. Address of Carrier/Agent		4. Port	
Number of Travellers Transported per Manifest		5	
Number of Exemptions	6		
Number of Omissions	7		
Total Number of Omissions and Exemptions		8	
Number of Taxable Travellers		9	
Amount of Travel Tax Collected		10	\$
Remarks			
Certification I certify that the information given above is true and correct. 			
Authorized Signature Carrier/Agent		Date	
FOR OFFICIAL USE			
Receipt No.	Date of Receipt		Port
Cashier's Name	Cashier's Signature		Date

Taxpayer Registration Number

(Regulation 3)

1.1

[The inclusion of this page is authorized by L.N. 78/2002]



SECOND SCHEDULE

(Regulation 4)

MONTHLY RETURN OF TRAVEL TAX

(THE TRAVEL TAX ACT)

Month Ending: _____

1. Name of Carrier/Agent	2. Taxpayer Registration Number.	
3. Address of Carrier/Agent	4. Port	
Number of Travellers Transported per Manifest	5	
Number of Exemptions	6	
Number of Omissions	7	
Total Number of Omissions and Exemptions	8	
Number of Taxable Travellers	9	
Amount of Travel Tax Collected	10	\$
Remarks		
Certification I certify that the information given above is true and correct.		
		
Authorized Signature Carrier/Agent	Date	
FOR OFFICIAL USE		
Receipt No.	Date of Receipt	Port
Cashier's Name	Cashier's Signature	Date