

THE JAMAICA EXPORT FREE ZONES ACT

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SCHEDULES.

THE JAMAICA EXPORT FREE ZONES ACT

[17th December, 1982]

Preliminary

Acts
18 of 1982,
12 of 1985
Sch.,
16 of 1991
S. 64,
24 of 1996.

1. This Act may be cited as the Jamaica Export Free Zones Act. Short title.

2.—(1) In this Act, unless the context otherwise requires— Interpreta-
tion.
24/1996
S. 2(a).

“approved enterprise” means any enterprise approved—

(a) by a Promoter; or

(b) if the enterprise is a Promoter, by the Council,

to carry on an approved activity;

“approved activity” means any activity which may be carried on in any Free Zone in accordance with the First Schedule;

First
Schedule.

“the Authority” means the Port Authority established under the Port Authority Act;

“the Chairman” means the Chairman of the Council or any person for the time being performing the functions of the Chairman; 24/1996
S. 2(c).

“Council” means the Jamaica Free Zone Council constituted under section 2A; 24/1996
S. 2(b).

“customs territory” means Jamaica and the territorial waters thereof but excluding any Free Zone;

“Free Zone” means an Export Free Zone area designated as such by or pursuant to this Act;

24/1996
S. 2(b).

“Free Zone Promoter” or “Promoter” means—

(a) any person who is licensed by the Council to promote, develop or operate any area of land or a building or part of a building as a Free Zone pursuant to this Act; and

(b) the Port Authority;

“functions” includes duties and powers;

“manufacture” with its grammatical variations and cognate expressions, means the application of any operation or process of converting materials into a new product or article, excluding any operation or process which consists only of one or more of the following—

(a) packing, wherever the packing materials may have been manufactured or produced;

(b) dividing into lots;

(c) sorting or grading;

(d) marking; or

(e) packing into sets;

24/1996
S. 2(b).

“member” means a member of the Council;

24/1996
S. 2(b).

“Port Authority Free Zone” means—

(a) the Kingston Export Free Zone;

(b) the Montego Bay Export Free Zone;

(c) any other area declared a Free Zone and vested in the Authority in its capacity as a Free Zone Promoter under this Act.

24/1996
S. 2(d).

(2) This Act shall be regarded as an enactment relating to the Customs for the purposes of the Customs Act.

Administration

2A.—(1) There is hereby established for the purposes of this Act a body to be called the Jamaica Free Zone Council which shall be a body corporate to which the provisions of section 28 of the Interpretation Act shall apply.

Establishment of Jamaica Free Zone Council.
24/1996
S. 3.

(2) The provisions of the Fifth Schedule shall have effect as to the constitution of the Council and otherwise in relation thereto.

Fifth Schedule.

2B.—(1) The Council shall have the following functions—

Functions and powers of the Council.
24/1996
S. 3.

- (a) to make, either on its own initiative or on the application of any person, recommendations to the Minister in relation to the declaration or operation, of any area as a Free Zone;
- (b) to receive and approve or reject—
 - (i) applications from any person for a licence to promote, develop or operate an area of land, a building or part of a building, as a Free Zone; and
 - (ii) applications from a Promoter to operate as an approved enterprise pursuant to section 4 (3);
- (c) to facilitate, monitor and supervise the activities of Free Zone Promoters and approved enterprises;
- (d) to formulate and, from time to time, review and evaluate policies, procedures and guidelines for the development, management, promotion and expansion of Free Zones;
- (e) to promote harmonious relations between—
 - (i) Free Zone Promoters and approved enterprises; and

- (ii) approved enterprises and the Customs Department and any other entity whose activities are closely related to the operations of Free Zones.

(2) The Council shall have power—

- (a) to impose and collect fees and other charges in respect of its activities;
- (b) to require Promoters to furnish reports to the Council at such times and including such particulars as may be prescribed;
- (c) to do all such things as may appear to it to be necessary for the carrying out of its functions under this Act;
- (d) to institute measures to enforce the provisions of this Act.

Ministerial
directions.
24/1996
S. 3.

2C.—(1) The Minister may, after consultation with the Chairman of the Council give to the Council directions of a general character as to the policy to be followed by the Council in the exercise and performance of its functions.

(2) The Council shall furnish the Minister with such returns, accounts and other information, as he may require with respect to the property and activities of the Council, and shall afford him facilities for verifying such information in such manner and at such times as he may reasonably require.

Establish-
ment of
Free
Zones.
24/1996
S. 4(a).

3.—(1) The Minister may from time to time, on the recommendation of the Council, by order, designate such areas as he thinks fit to be Export Free Zones.

(2) Every order made pursuant to subsection (1) shall specify the limits of the area designated a Free Zone, and ascribe a name to that Free Zones.

(3) On the recommendation of the Council, the Minister may from time to time, by order, amend, vary or add to the limits of a Free Zone or change the name of a Free Zone, so, however, that at any time when such an order is made it shall not prejudice approved enterprises existing at that time.

24/1996
S. 4(b).

(4) The area specified in the Second Schedule shall, until other provision is made pursuant to subsection (3), be a Free Zone and shall be known as the Kingston Export Free Zone.

Second
Schedule.

Responsibilities and functions of Promoters

4.—(1) Each Free Zone Promoter shall—

- (a) manage, control and superintend each Free Zone in respect of which he is a Free Zone Promoter;
- (b) subject to any restrictions which may be imposed by the Commissioner of Customs under the Customs Act, have authority over all goods deposited or manufactured there; and
- (c) supervise, control and stipulate conditions for the movement of persons, conveyances, vessels and goods into, in, and out of, any such Free Zone.

Management
and superin-
tendence of
Free Zones.
24/1996
S. 5.

(2) A Promoter may—

- (a) notwithstanding anything contained in the Rent Restriction Act, freely stipulate the prices for leasing or selling space to be occupied by approved enterprises established in the Free Zone under his control;
- (b) set the prices for services offered by him such as garbage removal, customs processing, security and any other services related to the Free Zones under his control.

(3) Where a Promoter proposes, himself, to carry on an approved activity in a Free Zone he shall apply to the Council for approval as an approved enterprise and such approval may be granted on such terms as the Council thinks fit.

Power to
prescribe
Free Zone
activities.
24/1996
S. 6(a)(b).
First
Schedule.

5.—(1) Subject to subsection (2), the activities specified in the First Schedule shall be approved activities for the purposes of this Act.

(2) The Minister, on the recommendation of the Council, may from time to time, prescribe the activities which may be carried on in a Free Zone and for this purpose may, by order, amend the First Schedule.

Responsibilities and functions of Authority

Functions
of the
Authority.
24/1996
S. 7(a)(b).

6.—(1) In this section reference to a Free Zone is a reference to a Port Authority Free Zone.

(2) The Authority, in addition to any function or obligation imposed on it under any other enactment for the time being in force, shall—

- (a) administer, control, operate and manage all Free Zones and any other property which may from time to time be vested in it under this Act;
- (b) provide and maintain such services, facilities and structures as are in its opinion necessary or desirable for the efficient operation of any Free Zone;
- (c) permit customs offices to be established in any Free Zone and shall provide facilities for this purpose;
- (d) provide adequate fencing and enclosures to segregate a Free Zone from the customs territory;
- (e) approve and regulate activities which may be carried on in a Free Zone.

(3) In the exercise of its functions under this Act, the Authority may—

- (a) construct and maintain warehouses, factories, commercial buildings, offices, freight-sheds, docking facilities, loading and unloading berths, landings for loading and unloading operations, storage facilities or workshops, ports, piers, shipyards, or other structures for the use of itself or other persons and may grant contracts or concessions to other persons for the construction or provision of any of the said facilities;
- (b) sell, rent, grant leases, sub-leases or other interests or concessions in respect of land, buildings or any other facility or structure within a Free Zone owned by, or under control of, the Authority on such terms and conditions and subject to the payment of such price, rental or other consideration as the Authority may think fit;
- (c) subject to the provisions of section 21, approve, on such terms and conditions as the Authority thinks fit, persons to carry on approved activities;
- (d) import, store, exhibit, pack, unpack, re-pack, manufacture, assemble, refine, purify, mix, transform, operate, re-ship (whether by sea or air), and manipulate all kinds of merchandise, products, raw materials, containers and other commercial goods other than those goods which are prohibited for importation, storage, or manufacture in a Free Zone;
- (e) authorize persons, whether national or foreign, resident or non-resident, to carry out the operations, activities or negotiations specified in paragraphs (a) and (d);
- (f) provide water, light and power, telecommunications and any other public utilities or services and enter

into contracts for the supplying of the said utilities and services;

- (g) develop industrial areas for the manufacture, processing, finishing, re-packing and trans-shipment of products;
- (h) subject to the provisions of section 21, with the approval of the Minister enter into joint ventures with any person for the purpose of any approved activity;
- (i) carry on or permit to be carried on such other activities as appear to it necessary, advantageous or desirable for or in connection with the exercise and performance of its functions or the operation of a Free Zone.

24/1996

S. 7(c).

Ministerial
directions.

24/1996

S. 8(a)(b).

7. The Minister may, after consultation with the Chairman of the Authority, give to the Authority directions of a general character as to the policy to be followed by the Authority in the exercise and performance of its functions in relation to a Port Authority Free Zone.

Transfer
of property.

8.—(1) The Minister may, by order, transfer to the Authority, any property belonging to the Government which appears to him to be necessary or useful to the Authority in carrying out its functions under this Act, and such property shall vest in the Authority by virtue of the order and without further assurance.

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

- (a) specify the amount of compensation (if any), payable to the Government in relation to property so transferred and the manner in which such compensation shall be paid;
- (b) contain such incidental, consequential or supplementary provisions as the Minister may think necessary or expedient for the purposes of the order.

(3) All property vested in the Authority under this Act shall be exempt from property tax, sewerage rates and all rates imposed under the provisions of Part VII of the Kingston and St. Andrew Corporation Act, or of the Parochial Rates and Finance Act.

9.—(1) The funds and resources of the Authority in relation to the operations of the Port Authority Free Zone (hereinafter referred to as the funds of the Port Authority Free Zone) shall comprise—

Funds and resources related to Free Zones.
24/1996
S. 9.

- (a) moneys derived from rentals, leases, concessions or other activities carried on in the Port Authority Free Zone;
- (b) sums derived from loans raised by the Authority in accordance with the provisions of this Act;
- (c) moneys earned by or arising from investments made by the Authority in connection with the operation of the Port Authority Free Zone;
- (d) such moneys as may from time to time be placed by Parliament at the disposal of the Authority for the purposes of this Act;
- (e) such other moneys as may lawfully be paid to the Authority in respect of any matter incidental to its powers and duties under this Act.

24/1996
S. 9.

(2) The funds of the Port Authority Free Zone, save in so far as they may be invested or utilized pursuant to this Act, shall be held in any bank approved by the Authority.

24/1996
S. 9.

10. For the purposes of enabling the Authority to carry out its functions under this Act, the Authority may, with the consent of the Minister responsible for finance, borrow money in such manner and subject to such conditions as that Minister may impose.

Borrowing powers.

[The inclusion of this page is authorized by L.N. 96/1998]

Power of
Minister to
guarantee
loans to
the
Authority.

11.—(1) The Minister responsible for finance may, with the approval of the House of Representatives, guarantee, in such manner and on such terms and conditions as he thinks fit, the repayment of the principal and the payment of interest on any authorized borrowings of the Authority for the purposes of carrying out its functions under this Act.

(2) Where the Minister responsible for finance is satisfied that there has been default in the repayment of those principal moneys or in the payment of interest guaranteed under the provisions of this section, he shall direct the repayment or, as the case may be, the payment out of the Consolidated Fund of the amount in respect of which there has been such default and any such repayment shall be a charge on the Consolidated Fund.

Repayment
of, and
interest on
advances
and sums
issued to
meet
guarantee.

12. The Authority shall make to the Accountant-General, at such times and in such manner as the Minister responsible for finance or other person designated by that Minister may direct, payments of such amount as may be so directed in or towards repayment of advances made to the Authority under subsection (1) of section 11 and of any sums issued in fulfilment of any guarantee given under that section, and payments of interest on any sum outstanding for the time being in respect of such advances and of any sums so issued, at such rate as that Minister may direct, and different rates of interest may be directed as respects different advances or sums and as respects interest for different periods.

Power to
invest
funds.
24/1996
S. 10.

13. All funds of a Port Authority Free Zone, not immediately required to be expended in the meeting of any obligations or the performance of any functions of the Authority under this Act, may be invested in such securities or other investments as may be approved by the Minister and the Authority may, with the approval of the Minister, sell all or any of such securities or other investments.

14.—(1) The Authority shall, as respects the funds of each Port Authority Free Zone—

Accounts
and audit.
24/1996
S. 11(a).

- (a) keep proper accounts and other records in relation to its business; and
- (b) prepare annually a statement of accounts in a form which conforms with established accounting principles.

(2) The Authority shall also, from time to time, on the request in writing of the Minister, as respects each Port Authority Free Zone, furnish information in respect of the accounts of the Authority or such other information as the Minister may require.

24/1996
S. 11(b).

(3) The accounts required to be kept pursuant to subsection (1) shall be audited by an auditor or auditors appointed annually by the Authority and approved by the Minister.

(4) So soon as the said accounts have been audited, the Authority shall send the statements of its accounts referred to in subsection (1) to the Minister, together with copies of any reports made by the auditors on those statements or on the accounts.

(5) The auditor's fees and any expenses, of the audit required under subsection (3) shall, as respects each Port Authority Free Zone, be paid by the Authority out of the funds of such Free Zone.

24/1996
S. 11(b).

(6) The Auditor-General shall be entitled, on the direction of the Minister responsible for finance, at all reasonable times to examine the accounts and other records of the Authority in relation to the operations of any Port Authority Free Zone.

24/1996
S. 11(c).

15.—(1) The Authority shall, not later than five months after the end of each financial year relating to the operations of each Port Authority Free Zone or within such further

Annual
reports.
24/1996
S. 12.

time as may in special circumstances be allowed by the Minister, cause to be made and transmitted to the Minister, a report dealing generally with the operations of such Free Zone during the preceding financial year.

(2) The Minister shall cause a copy of each annual report together with the annual statement of accounts and the auditor's report thereon submitted to him pursuant to subsection (1) and subsection (4) of section 14 respectively, to be laid on the Table of the House of Representatives and the Senate.

Staff.
24/1996
S. 13(a)(i).

16.—(1) The Authority may appoint and employ in relation to a Port Authority Free Zone, at such remuneration and on such conditions as it thinks fit, such officers, agents and servants as it thinks necessary for the proper performance of its functions under this Act:

24/1996
S. 13(a) (ii).

Provided that no salary exceeding the prescribed rate per annum shall be assigned to any post without the prior approval of the Minister.

(2) The Authority may, with the approval of the Minister, make regulations determining generally the conditions of service of servants of the Authority and, in particular, but without prejudice to the generality of the foregoing power, may make regulations relating to—

- (a) the grant of pensions, gratuities and other benefits to such servants and their dependents, and the grant of gratuities and other benefits to the dependents or estates of deceased servants of the Authority;
- (b) the establishment and maintenance of sick funds, superannuation funds and provident funds, the contributions payable thereto and the benefits receivable therefrom.

(3) The Governor-General may, subject to such conditions as he may impose, approve of the appointment of any public officer in the service of the Government to any office with the Authority as relates to a Port Authority Free Zone, and any public officer so appointed shall, in relation to pension, gratuity, or other allowance, and in relation to other rights as a public officer, be treated as continuing in the service of Government. 24/1996
S. 13(b).

(4) In subsection (1) "the prescribed rate" means the sum of five hundred thousand dollars or such higher rate as the Minister may by order prescribe. 24/1996
S. 13(c).

17.—(1) The Authority may delegate to any of its members, or to any of its employees or agents, such of its functions under this Act as it may determine. Power to
delegate.

(2) Every delegation under this section shall be revocable by the Authority and no delegation shall prevent the exercise by the Authority of any function delegated.

18.—(1) No member of the Authority shall be personally liable for any act or default of the Authority done or omitted to be done in good faith in the course of performing the functions of the Authority under this Act. Protection
of members.

(2) Where any member of the Authority is exempt from liability by reason only of the provisions of this section, the Authority shall be liable to the extent that it would be if the member were a servant or agent of the Authority.

Regulations

19.—(1) The Council may, with the approval of the Minister, make regulations— Regulations.
24/1996
S. 14.

- (a) specifying the returns and other information to be submitted to the Council by Promoters and approved enterprises;

- (b) prescribing and regulating the conditions for use of Free Zones and their facilities and services;
- (c) regulating, promoting or restricting the movement of persons, conveyances, vessels and goods into, in and out of a Free Zone;
- (d) specifying the terms and conditions of any security bond to be provided by a Promoter or approved enterprises for the protection of Customs and other revenue and to ensure compliance with this Act;
- (e) regulating vehicular traffic anywhere within a Free Zone and, in particular, imposing speed limits on vehicles therein;
- (f) prescribing security arrangements as respects Free Zones;
- (g) prescribing rules for the disposal of unclaimed property within a Free Zone;
- (h) prescribing application fees and other charges which may be imposed pursuant to this Act;
- (i) prescribing any other matter or thing, whether similar to the above or not, in respect of which it may be expedient to make regulations for the purpose of carrying this Act into effect.

(2) The maximum penalty for a breach of any regulations made under this Act shall be a fine of fifty thousand dollars or imprisonment for a term of twelve months.

(3) Each day on which a breach of the regulations is continued after conviction shall be deemed a separate offence.

Operations within the Free Zone

20.—(1) Any enterprise which proposes to undertake an approved activity shall apply to the relevant Promoter in writing for permission to do so, and shall submit such documents and information in support of its application as the relevant Promoter may require.

Approval of enterprise to undertake approved activity.
24/1996
S. 15(a).

(2) Subject to the provisions of this Act, the relevant Promoter may, by memorandum in writing, grant, subject to such terms and conditions as it thinks fit, approval for an enterprise to undertake the approved activity specified in its application under subsection (1).

24/1996
S. 15(a)(b).

(3) In every memorandum issued under subsection (2), a date shall be declared to be the date on which the relevant approved enterprise is deemed to begin the said approved activity for the purposes of this Act.

24/1996
S. 15(c).

(4) On the application of an approved enterprise, the relevant Promoter may, upon such conditions as it thinks fit, amend a memorandum issued under this section in respect of the date on which the relevant approved activity is deemed to begin, and thereupon, the provisions of this Act shall, subject to any conditions specified in relation to such amendment, have effect as if for the date on which the relevant approved activity was declared pursuant to subsection (2) to begin, there were substituted the aforesaid date as amended.

24/1996
S. 15(a)(d).

21.—(1) A Promoter or, as the case may be, the Council shall not grant approval for any approved activity in a Free Zone to any person other than a company incorporated or registered in Jamaica in accordance with the provisions of the Companies Act.

Companies to be incorporated or registered locally.
24/1996
S. 16(a) (i).

(2) *[Deleted by Act 24 of 1996.]*

22.—(1) A Promoter or, as the case may be, the Council shall not grant approval to any person to carry on insurance business in a Free Zone unless that person—

Insurance business.
24/1996
S. 17(a).

- (a) is registered in Jamaica in accordance with the provisions of the Insurance Act;
- (b) has obtained the approval of the Superintendent of Insurance to operate in a Free Zone; and
- (c) satisfies the requirements of any provisions made by, or pursuant to, the Bank of Jamaica Act in relation to the acquisition by insurance companies of foreign assets.

24/1996
S. 17(b).

(2) Any insurance company, broker, agent, or sub-agent may, with the approval of the Promoter and of the Superintendent of Insurance, establish a branch within a Free Zone for the conduct of insurance business therein, so, however, that any such approval shall be subject to such conditions as the Promoter and the Superintendent may consider necessary.

24/1996
S. 17(b).

(3) All insurance business carried on in a Free Zone shall be subject to the provisions of the enactments for the time being in force in Jamaica relating to insurance.

(4) Any person granted approval pursuant to this section shall—

(a) keep such records in such forms and containing such particulars; and

(b) make such reports at such times,
as may be required by the Superintendent of Insurance, and shall permit the Superintendent of Insurance or any person authorized by him at all reasonable times to inspect and examine such records and any documentation relevant thereto.

24/1996
S. 17(b).

(5) Where a person conducting insurance business establishes a branch in a Free Zone pursuant to subsection (2), the Promoter shall permit the Superintendent of Insurance or any person authorized by him to enter that

Free Zone for the purpose of carrying out the inspection or examination of records mentioned in subsection (4).

23.—(1) Subject to section 31 and to any absolute or specific prohibition imposed by any enactment which may for the time being be in force, the Promoter and any approved enterprise shall be entitled to import into a Free Zone free of customs duty as defined in subsection (9)—

Dealing with, or disposal of, goods in Free Zones. 24/1996 S. 18(a)(i).

- (a) any capital goods, consumer goods, raw materials, components or articles intended to be used for the purposes of, and in connection with, an approved activity; and
- (b) any of the articles specified in the Third Schedule if the Promoter or the approved enterprise, as the case may be, satisfies the Commissioner of Customs that such articles are imported for the construction, alteration, reconstruction, extension or repair of premises in a Free Zone or for the equipping thereof, and for the purposes of this paragraph, articles for equipping premises shall be deemed to include equipment for offices and other ancillary facilities necessary for the proper administration of the premises and for the health, safety, hygiene and welfare at the premises of persons employed therein.

Third Schedule. 24/1996 S. 18(a)(i). 12/1985 Sch.

(2) The Minister may, by order, amend or vary the Third Schedule.

(3) All goods brought into a Free Zone shall be consigned—

- (a) to the Promoter or to an approved enterprise and such goods may, with the approval of the Promoter, be transferred from one approved enterprise to another or from the Promoter to any

24/1996 S. 18(b).

24/1996 S. 18(b).

24/1996
S. 18(b). approved enterprise, or from an approved enterprise to the Promoter; or

(b) without prejudice to the provisions of section 34, to a bank acting on behalf of any party to a transaction involving the Promoter or an approved enterprise.

24/1996
S. 18(b).

24/1996
S. 18(b).

(4) The Promoter may take such steps as it deems necessary to preserve goods within a Free Zone, whether by moving such goods from one place to another or by storing such goods, and where any expenses are incurred by the Promoter in so doing, the owner or consignee of such goods shall reimburse the Promoter for any expenses so incurred.

24/1996
S. 18(b).

(5) Subject to the provisions of this Act and any regulations, goods brought into a Free Zone pursuant to this section may—

24/1996
S. 18(b).

(a) unless otherwise directed by the Promoter, be stored, sold, exhibited, broken up, packed, unpacked, repacked, assembled, distributed, sorted, graded, cleaned, marked, re-marked, loaded, unloaded, reloaded, divided, mixed, separated, or otherwise manipulated; or

(b) be worked, processed or re-processed or otherwise manipulated or manufactured; or

(c) subject to any enactment pertaining thereto, be destroyed; or

(d) subject to subsections (6) and (7), be removed from a Free Zone or sent into the customs territory, whether as originally packaged or otherwise.

(6) Where any goods which are dutiable on entry into the customs territory (whether in their original condition or after manufacture or as part of or an ingredient of any goods manufactured in a Free Zone) are sent from

a Free Zone into the customs territory, such goods shall be subject to the provisions of the Customs Act and the General Consumption Tax Act and any regulations made under those Acts, and if such goods are intended to be disposed of in the customs territory, they shall not be removed from a Free Zone until—

16/1991
S. 64.

(a) the consent of the Minister responsible for industry has been obtained; and

(b) the Commissioner of Customs is satisfied that all import restrictions relevant thereto have been complied with and all duties payable in connection with the importation thereof into the customs territory have been paid or security given therefor to his satisfaction.

12/1985
Sch.

(7) Samples of goods may be displayed in a Free Zone but shall not be taken into the customs territory without payment of, or without an undertaking satisfactory to the Commissioner of Customs for the payment of, the relevant duty except in cases where the Commissioner of Customs is satisfied that such goods are of no commercial value.

12/1985
Sch.

(8) Where goods are brought from the customs territory into a Free Zone for the purposes of an approved activity, such goods shall be deemed to be exported for the purposes of duty drawback under the Customs Act.

(9) In this section and in sections 27 and 28 customs duty includes, where applicable, General Consumption Tax and any additional stamp duty related to customs warrants.

16/1991
S. 64.

24.—(1) No person shall enter, remain in or reside in any Free Zone without the prior permission of the Promoter.

Persons not
to enter
Free Zones
without
permission.
24/1996
S. 19(a).

(2) Any person who contravenes the provisions of subsection (1) shall be guilty of an offence and shall be liable on summary conviction thereof in a Resident Magistrate's Court to a fine not exceeding fifty thousand dollars, or to imprisonment for a term not exceeding twelve months.

24/1996
S. 19(b).

Retail
trade.
12/1985
Sch.
24/1996
S. 20(b).

25.—(1) No retail trade shall be conducted within any Free Zone without the prior approval in writing of the Commissioner of Customs and of the Council on the application of the Promoter and any approval so granted shall be subject to such terms and conditions as the Commissioner of Customs or the Council on the application of the Promoter, as the case may be, may impose.

(2) Any person who contravenes the provisions of subsection (1) or of any term or condition imposed pursuant to that subsection shall be guilty of an offence.

Prohibition
on con-
sumption
or use of
dutiabie
goods in
Free Zones.
Fourth
Schedule.
12/1985
Sch.

26.—(1) No goods, of a type prescribed in the Fourth Schedule which would on entry into the customs territory be dutiable, shall be used or consumed in a Free Zone without the prior approval in writing of the Commissioner of Customs.

(2) Any person who contravenes the provisions of subsection (1) of this section shall be guilty of an offence.

24/1996
S. 21(b).

(3) The Council may, by order, amend, revoke or replace the Fourth Schedule.

Special
provisions
relating to
articles
imported
with cus-
toms duty
concessions.
12/1985
Sch.
24/1996
S. 22(a).

27. Every Promoter or approved enterprise which imports into a Free Zone any article with any benefit in respect of customs duty under the provisions of this Act shall—

- (a) keep such records in such forms and containing such particulars as may be required by the Commissioner of Customs of the articles so imported by him;
- (b) cause such articles to be marked with such mark and in such manner as may be required by the Commissioner of Customs; and
- (c) permit the Commissioner of Customs or any person authorized by him at all reasonable times to inspect the records relating to those articles and to have

12/1985
Sch.

12/1985
Sch.

access to any factory, warehouse, assembly plant or other premises under the control of the approved enterprise for the purpose of examining any such articles which the Commissioner of Customs believes to be therein and of satisfying himself of the accuracy of the particulars in relation to such articles contained in such records.

28. No article imported into a Free Zone by any approved enterprise with any benefit in respect of customs duty under the provisions of this Act shall be used for purposes other than those of the approved activity, sold, given away or otherwise disposed of by such enterprise except—

Restriction upon disposal of articles imported with customs duty concessions.

(a) in the case of an assignment of the approved enterprise, for the purposes of which such articles were imported into a Free Zone and to be used within that Free Zone, to the assignee of such enterprise with the approval of the Council;

24/1996
S. 23(a).

(b) where such article is to be disposed of in the customs territory, upon the approved enterprise paying to the Commissioner of Customs an equivalent to the amount of customs duty and other dues and charges which would have been payable to the Government upon the importation of such article but for the provisions of this Act;

12/1985
Sch.

(c) in such other circumstances and on such terms as the Commissioner of Customs may from time to time approve.

12/1985
Sch.

29.—(1) Where any process of manufacture or manipulation which takes place within a Free Zone involves the use of dutiable materials, whether local or imported, the manufacturer or manipulator, as the case may be, shall maintain in a form acceptable to the Commissioner of Customs records of the quantities of the various materials used in

Manufacture or manipulation in Free Zone.

12/1985
Sch.

the process and, when required to do so by the Commissioner of Customs, permit verification of the records.

(2) Where under the provisions of this Act—

(a) entry into the customs territory is permitted of any goods manufactured, assembled, mixed or otherwise manipulated in a Free Zone; and

(b) either the goods or the materials used in the manufacture or manipulation thereof are dutiable, the manufacturer or manipulator of such goods shall—

12/1985
Sch.

(i) obtain the prior approval in writing of the Commissioner of Customs for such entry (which approval may be granted or withheld as the Commissioner of Customs thinks fit); and

12/1985
Sch.

(ii) if the Commissioner of Customs so requires, manufacture or manipulate the goods under the supervision of the Commissioner of Customs.

12/1985
Sch.

(3) Any manufacture or manipulation permitted under this section shall be subject to such terms and conditions as the Commissioner of Customs may impose and to such regulations as may be made pursuant to this Act.

12/1985
Sch.

(4) The Commissioner of Customs may give an allowance for recoverable or irrecoverable waste, except that where such recoverable waste is sent into customs territory, it shall be dutiable in its condition and quantity and at its weight at the time of entry.

Allowances
for
Jamaican
labour or
materials.

30. Regulations under this Act may prescribe allowances or deductions which may, having regard to the extent to which Jamaican labour or materials contribute to the ultimate value of any goods, be made in assessing the customs

duty on goods entered from a Free Zone into the customs territory.

31.—(1) Where it appears to a Promoter that any goods or property have been abandoned in a Free Zone for a period exceeding six months, the Promoter with the approval of the Council may dispose of such goods or property whether by destruction, sale or otherwise and in the case of disposal by sale, shall apply the proceeds of such sale against any fees or other expenses incurred by the Promoter or the Council in connection with those goods or property or such disposal.

Disposal
of goods
abandoned
in Free
Zone.
24/1996
S. 25(a) (i)
(ii).

24/1996
S. 25(a)(iii).

(2) Where any balance remains after the settling of the fees and expenses pursuant to subsection (1), that balance may, if claimed within three months of the date of the disposal, and if the Promoter is satisfied that the claimant was the owner of the goods disposed of or entitled thereto, be paid to the claimant, but where there is no claimant for the proceeds of any such disposal by sale, such proceeds shall be paid into and become part of the funds of the Council.

24/1996
S. 25(b)(i).

24/1996
S. 25(b)(ii).

(3) Nothing in subsection (1) shall be construed as authorizing the sale, destruction or disposal of any goods for use in the customs territory other than in such circumstances and on such terms as the Commissioner of Customs may from time to time approve.

24/1996
S. 25(c)(i).

12/1985
Sch.

32. Notwithstanding any other provision contained in this Act the following goods shall not be taken into or stored in any Free Zone—

Goods not
to be
taken into
or stored in
Free Zone.

- (a) firearms and ammunition (other than by members of the Jamaica Constabulary Force or the Jamaica Defence Force or by security guards employed to work in the Free Zone in the course of their duties,

24/1996
S. 26. or by such other persons as may be authorized by the Council);

(b) dangerous explosives;

(c) petroleum, inflammable materials, hazardous cargoes and oil fuels other than in such quantities and on such terms and conditions as may be prescribed or permitted by the Council.

24/1996
S. 26.

Licences

Import and
export
licensing.

33.—(1) Approved enterprises shall not be subject to import licensing or, where goods are being shipped other than to customs territory, to export licensing.

(2) Export of goods from a Free Zone to the customs territory shall, save as otherwise prescribed by or pursuant to this Act, be subject to the same customs and licensing requirements as apply to goods imported from other countries.

24/1996
S. 27.

(3) For the purposes of this Act, goods shipped, under and in accordance with terms approved by the Commissioner of Customs, from one Free Zone through the customs territory directly to another Free Zone, shall be treated as being imported direct to that other Free Zone.

Banking and foreign currency activities

Banking
activities.

34.—(1) All banking activities carried on in a Free Zone shall be subject to the provisions of the enactments for the time being in force in Jamaica relating to banking.

24/1996
S. 28(b)(i).

(2) Any bank licensed under the Banking Act may, with the approval of the Council and subject to subsection (1), establish a branch within a Free Zone, and may at such branch conduct normal banking business permitted under the Banking Act and the Bank of Jamaica Act.

24/1996
S. 28(b)(ii).

(3) [Deleted by Act 24 of 1996.]

35. [Repealed by Act 24 of 1996.]

36. [Repealed by Act 24 of 1996.]

37. [Repealed by Act 24 of 1996.]

38. Any approved enterprise engaged in manufacturing shall be granted total relief from income tax in respect of profits or gains earned from such manufacture.

Income tax relief in relation to manufacturing activities.

39. Any approved enterprise not engaged in manufacturing but engaged in activities involving international trading in products (including products originating in countries belonging to the Caribbean Common Market) shall be granted total relief from income tax in respect of profits or gains earned from the activities aforesaid.

Income tax relief in relation to international trading activities.

Miscellaneous

40. Service charges and dividends payable to an approved enterprise by organizations operating in the customs territory shall be subject to withholding tax under the Income Tax Act.

Service charges and dividends subject to withholding tax.

41. Every approved enterprise shall submit to the Council at such intervals as may be prescribed, such statistical data and such information and returns as respects their sales and purchases and other operations as the Council may require or as may be prescribed.

Approved enterprises to submit returns. 24/1996 S. 31.

42. Notwithstanding the provisions of section 4 of the Income Tax Act, it shall be lawful for the Commissioner of Income Tax to certify in such form as may be prescribed, the benefits enjoyed by an approved enterprise under the provisions of this Act in order that such certificate may be

Commissioner of Income Tax may issue certificates regarding benefits.

[The inclusion of this page is authorized by L.N. 96/1998]

produced by the approved enterprise to the fiscal authorities of any other country in which the approved enterprise may be liable to suffer taxation.

Work
permits.
24/1996
S. 31.

43.—(1) A person who is a foreign national or Commonwealth citizen employed by the Council or by an approved enterprise established in any Free Zone shall not, by virtue only of such employment, be exempt from the provisions of the Foreign Nationals and Commonwealth Citizens (Employment) Act, but the Minister responsible for the operation of that Act shall, in considering applications by or on behalf of such a person, have regard to the need to facilitate the operations of the Free Zones.

(2) Where a person referred to in subsection (1) is employed by an approved enterprise, he and that enterprise shall be exempt from such provisions of the Foreign Nationals and Commonwealth Citizens (Employment) Act as authorize or require the payment or imposition of fees in relation to the grant of a work permit to him.

Offences and Penalties

Penalty for
offences
not other-
wise
provided
for.

44.—(1) Every omission or neglect to comply with, and every act done or attempted to be done contrary to the provisions of this Act or any regulation made thereunder, shall be an offence under this Act and in respect of such offence or any other offence under this Act for which no penalty has been expressly provided, the offender shall be liable on summary conviction thereof in a Resident Magistrate's Court, to a fine not exceeding one hundred thousand dollars, or, in default of payment, to imprisonment for a term not exceeding twelve months.

24/1996
S. 32(a).

24/1996
S. 32(b).

(2) For the purposes of subsection (1), in the case of a continuing offence every day on which the violation continues after conviction shall be deemed a separate offence.

45.—(1) Where an offence under this Act has been committed by a company, firm, society or other body of persons, any person who at the time of the commission of the offence was director, manager, secretary or other similar officer or a partner of the company, firm, society or other body of persons, or was purporting to act in such capacity, shall be deemed to be guilty of an offence, unless he proves that the offence was committed without his consent or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his functions in that capacity and to all the circumstances.

Offences
by bodies
of persons
and by
servants
and agents.

(2) Where any person would be liable under this Act to any punishment, penalty or forfeiture for any act, omission, neglect or default, he shall be liable to the same punishment, penalty or forfeiture for every such act, omission, neglect or default of any clerk, servant or agent, or of the clerk or servant of such agent, if such act, omission, neglect or default was committed by such clerk or servant in the course of his employment or by such agent when acting on behalf of such person or by the clerk or servant of such agent when acting in the course of his employment in such circumstances that had such act, omission, neglect or default been committed by the agent his principal would have been liable under this section.

46.—(1) The provisions of subsection (1) of section 99 of the Income Tax Act shall apply to any false statement or representation made or any false return delivered or any false accounts kept or prepared with reference to any of the benefits created by this Act as if such false statement or representation had been made or such false return had been delivered or such false accounts had been kept or prepared with reference to income tax or profits or gains chargeable under the Income Tax Act.

Penalties.

24/1996
S. 33.

(2) Every approved enterprise which contravenes the provisions of section 27 and every director, manager, agent and officer of that approved enterprise who is knowingly a party to the contravention shall be guilty of an offence and, on summary conviction thereof in a Resident Magistrate's Court, shall be liable to a fine not exceeding one hundred thousand dollars, and in default of payment thereof, every such director, manager, agent or officer shall be liable to be imprisoned for a term not exceeding twelve months.

(3) Every approved enterprise which contravenes the provisions of section 28 and every director, manager, agent and officer of the approved enterprise who is knowingly a party to the contravention shall be guilty of an offence and, on summary conviction thereof in a Resident Magistrate's Court, shall be liable to a penalty three times the value of the article in respect of which the contravention occurred and, in default of payment, every such director, manager, agent or officer shall be liable to be imprisoned for a term not exceeding twelve months.

FIRST SCHEDULE

(Section 5(2))

Prescribed activities which may be carried on in Free Zones

- (a) Warehousing and storing;
- (b) manufacturing operations;
- (c) trans-shipment operations;
- (d) loading and unloading operations;
- (e) exporting;
- (f) importing;
- (g) service operations, including banking, data processing and telemarketing, insurance, professional services;
- (h) packing and shipping;
- (i) assembling;
- (j) processing, refining, purifying, mixing;
- (k) merchandising.

24/1996
S. 35.

SECOND SCHEDULE

(Section 3)

Area of Kingston Export Free Zone

The following shall be the area of the Kingston Export Free Zone—

A

All that parcel of land situate in the parish of St. Andrew known as Lot 452 on the plan of Newport West, deposited in the Office of Titles on the 30th August, 1967, and registered at Volume 1041 Folio 170 of the Register Book of Titles and Lot 453 on the plan of part of Gordon Cay registered at Volume 1108 Folio 786 of the Register Book of Titles, excluding those areas shown as lots numbered 1 to 4, 11 to 16, 74, 92A, 92B, 147 and Causeway Easement indicated as lot 452B as appear on the proposed sub-division plan of lots 452 and 453 deposited at Kingston and St. Andrew Corporation and bounded on the north-eastern side by First Street, on the south-eastern side partly by Fourteenth Avenue, partly by lands registered at Volume 1048 Folio 182 of the Register Book of Titles and partly by Kingston Harbour now reclaimed lands, on the southern side by lands registered at Volume 1135 Folio 816 of the Register Book of Titles and on the north-western side by main road from Kingston to Port Henderson known as the Causeway. L.N. 269E/1984.

B

Commencing at the common corner of lands in the parish of Kingston known as Newport East formerly Kingston Pen registered at Volume 942 Folio 27 of the Register Book of Titles and lands known also as Newport East formerly Kingston Pen registered at Volume 1048 Folio 262 of the Register Book of Titles and the southern boundary of Marcus Garvey Drive; thence north-westerly along the common boundary between Marcus Garvey Drive and lands registered at Volume 1048 Folio 262 of the Register Book of Titles to a point approximately 227 feet from the starting point; thence south-westerly, north-westerly and westerly along the boundaries common to sections 1B, 1C as appears on plan bearing Survey Department's Examination Number 138494 to a point on the high water mark of Kingston Harbour; thence south-easterly along the said high water mark of the common corner of lands registered at Volume 942 Folio 27 and lands registered at Volume 1048 Folio 262; thence north-easterly along the common boundary between the last two mentioned registered lands back to the starting point. Or as may be more particularly described as section 1C and 1D on plan bearing Survey Department's Examination Number 138494.

C**I**

Part of Bellevue, situate in the parish of Kingston.
Commencing at a point on the existing fence defining the northern boundary of Shell Company (W.I.) Limited, Rockfort Installation

[The inclusion of this page is authorized by L.N. 96/1998]

Plant, the said point being approximately one hundred and fifty-seven feet (157') north of the storage tank identified by the number ten (10), thence sequentially northerly for approximately one hundred and sixty feet (160'), easterly for approximately one hundred and ninety feet (190'), southerly for approximately sixty-three feet (63'), easterly for approximately one hundred and sixteen feet (116'), southerly for approximately sixty-eight feet (68'), westerly for approximately one hundred and sixteen feet (116'), and southerly for approximately twenty-three feet (23') along a course separating the lands herein described from the remaining lands registered at Volume 127 Folio 19 in the name of Shell Company (W.I.) Limited, to a point on the existing fence, aforementioned, thence westerly along the said existing fence, aforementioned, to the point of commencement, being approximately 0.87 acre of land, part of the property known as Bellevue, registered at Volume 127 Folio 19 in the Register Book of Titles.

II

Areas occupied by certain tanks and pipe lines at Bellevue, situate in the parish of Kingston.

All those areas occupied by tanks sited at the Shell Company (W.I.) Limited, Rockfort Installation Plant identified by the numbers 3, 4, 6, 9, 11 and 16 together with: *firstly* that area traversed by a pipeline which commences as a four inch diameter pipeline at a point on the fence defining the northern boundary of the said Shell Company (W.I.) Limited, Rockfort Installation Plant, the said point being approximately sixty-five feet (65') east of the south-western corner of the area described at (1) above, thence sequentially southerly for approximately five feet (5'), westerly for approximately one hundred and twelve feet (112'), southerly for approximately sixty-five feet (65'), and westerly for approximately twenty-five feet (25'), to a point where it connects to and continues as an eight inch (8") diameter pipeline, thence sequentially southerly for approximately one hundred and eighty feet (180'), easterly for approximately four hundred and twenty feet (420'), southerly for approximately one hundred and twenty-five feet (125'), north-easterly for approximately ten feet (10'), south-easterly for approximately fifty-five feet (55'), easterly for approximately one hundred and twenty-five feet (125') and southerly for approximately fifty feet (50') to a Finished Product Discharge Pump sited east of a building used as Liquid Petroleum Gas store-room, thence from the said Finished Product Discharge Pump sequentially westerly for approximately ten feet (10'), northerly for approximately fifty-five (55'), westerly for approximately two hundred feet (200'), southerly for approximately three hundred and forty-five feet (345') to a point on the northern boundary of the Main Road leading from Kingston to Morant Bay, thence southerly, underground, to a point on the southern boundary of the said Main Road leading from Kingston to Morant Bay, thence southerly for approximately four hundred and twenty-five feet (425') partially along a jetty to a point at the Shell Company (W.I.) Limited Wharf, together with all those areas traversed by the 8" diameter lateral leading to the tank

number 3, the areas occupied by the Finished Product Discharge Pump aforementioned and the Denaturant Pump sited east of the tank numbered 16, the area traversed by the pipeline leading from the tank numbered 16 aforementioned to the Denaturant Pump and the area traversed by the 4" diameter pipeline leading from the aforementioned Denaturant Pump to the 4" diameter pipeline firstly described: *Secondly*, that area traversed by a pipeline which commences as an eight inch (8") diameter pipeline at a point at the said Shell Company (W.I.) Limited Wharf aforementioned, the said point being east of the pipeline herein firstly described, thence northerly partially along a jetty aforementioned, to the southern boundary of the said Main Road leading from Kingston to Morant Bay, thence northerly underground to a point on the northern boundary of the aforementioned Kingston to Morant Bay Main Road, thence sequentially northerly for approximately three hundred and fifty feet (350'), easterly for approximately fifty feet (50'), southerly for approximately twenty-five feet (25'), easterly for approximately five feet (5') to a point on a Manifold sited north of a building aforementioned, used as a Liquid Petroleum Gas store-room, and northerly for approximately forty-five feet (45') to a point where it connects to and continues as a 6" diameter pipeline, thence sequentially north-westerly for approximately seventy-five feet (75'), northerly for approximately eight feet (8') and north-westerly for approximately fifty feet (50') to a point on the tank identified by the number 6: *Thirdly*, the area traversed by an eight inch (8") diameter pipeline commencing at a point on the 6" diameter pipeline herein secondly described, the said point being approximately forty-two feet (42') south-east of the aforementioned tank numbered 6, thence sequentially north-easterly for approximately thirty feet (30'), and northerly for approximately one hundred feet (100') to a point where it makes a junction with another 8" diameter pipeline herein fourthly described: *Fourthly*, that area traversed by an eight inch (8") diameter pipeline commencing at the aforementioned manifold sited north of a building used as a L.P.G. store-room, the said point being east of the pipeline herein secondly described thence sequentially northerly for approximately one hundred and eighty feet (180'), north-westerly for approximately five feet (5'), northerly for approximately twenty feet (20') and westerly for approximately thirty feet (30') to a junction with a 6" diameter pipeline herein sixthly described, thence sequentially westerly for approximately ninety-seven feet (97'), north-westerly for approximately seven feet (7') and northerly for approximately seventeen feet (17') to a point on the tank numbered 9 aforementioned together with the area traversed by an 8" diameter lateral leading to the tank numbered 11 aforementioned: *Fifthly*, that area traversed by an 8" diameter pipeline commencing at the aforementioned manifold sited north of a building used as L.P.G. store-room the said point being east of the pipeline herein fourthly described, thence sequentially northerly for approximately one hundred and eighty-three feet (183') north-westerly for approximately five feet (5') westerly for approximately forty-five feet (45') and north-westerly for approximately ninety feet (90') to a point on the tank numbered 9

SECOND SCHEDULE, *contd.*

aforementioned: *Sixthly*, that area traversed by a pipeline which commences as a 6" diameter pipeline at a point aforementioned, on the pipeline herein fourthly described, thence northerly for approximately ninety-five feet (95') to a point where it narrows down to a 3" diameter pipeline, the said Ethanol Charge Pump as a 2" diameter pipeline sequentially northerly for approximately twenty feet (20'), westerly for approximately three hundred and sixty-eight feet (368'), northerly for approximately seventy feet (70'), easterly for approximately one hundred and ten feet (110') and northerly for approximately three feet (3'), to a point on the said fence defining the northern boundary of the Shell Company (W.I.) Limited, Rockfort Installation Plant, the said point being west of the pipeline herein firstly described, together with the areas occupied by the abovementioned Ethanol Charge Pump and an adjacent standby Ethanol Charge Pump with the necessary 3" and 2" diameter pipeline connections; *Seventhly*, the area traversed by a 4" diameter pipeline commencing at a point east of the pipeline herein firstly described, the said point being on the fence defining the northern boundary of the Shell Company (W.I.) Limited, Rockfort Installation Plant aforementioned, thence sequentially southerly for approximately ten feet (10'), westerly for approximately one hundred and fifteen feet (115'), southerly for approximately seventy feet (70'), easterly for approximately three hundred and fifty-five feet (355') and southerly for approximately forty feet (40') to connect with the pipeline herein sixthly described; being partly unregistered and in part, part of the property known as Bellevue registered at Volume 127 Folio 19 in the Register Book of Titles.

III

The areas described in I and II hereof are more particularly described in the plan prepared by Butler Research and Engineering Company and Associate Consultants, Precon Consultants Limited dated 28th October, 1984 and kept in the offices of the Port Authority, 15-17 Duke Street, Kingston, Jamaica.

THIRD SCHEDULE

(Section 23)

Articles which, subject to section 23, may be imported free of customs duty into a Free Zone

Building materials

Tools

Plant

Machinery

Pipes

Pumps

Conveyor belts

Other appliances and materials necessary for construction, alteration, extension and repair of premises.

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FOURTH SCHEDULE

(Section 26)

Goods which, subject to section 26, shall not be used in a Free Zone

Food

Beverages

Cigarettes

Tobacco

Petroleum products.

FIFTH SCHEDULE

(Section 2 (A)) 24/1996
S. 36.

1. The Council shall consist of such number of members not being less than five and not more than nine as the Minister may from time to time appoint. Constitution of Council.

2.—(1) The members shall be appointed by the Minister by instrument in writing from amongst persons appearing to him— Appointment of members.

(a) to be representative of the public sector and the private sector; and

(b) to be qualified as having had experience of, and shown capacity in, matters relating to finance, commerce, electronic data processing, administration or in such other matters as the Minister considers appropriate for appointment under this paragraph.

(2) A member shall, subject to the provisions of this Schedule, hold office for such period not being less than two nor more than five years, as the Minister may direct in the instrument appointing the member and such member shall be eligible for reappointment.

3.—(1) The Minister shall appoint one of the members to be Chairman of the Council. Chairman.

(2) In the case of the absence or inability to act of the Chairman, the Minister, if it appears to him that the absence or inability is likely to be of long duration, may appoint any other member to perform the functions of the Chairman.

4.—(1) The Minister may appoint any person appearing to him to have the qualifications necessary for appointment as a member under the provisions of paragraph 2 (1) to act temporarily in the place of any member in the case of the absence or inability to act of such member. Acting appointments and co-option of members.

(2) The Council may, if it thinks fit, co-opt not more than two persons to be members of the Council for such period and on such terms as it may determine.

Resignations.

5.—(1) The Chairman may at any time resign his office by instrument in writing addressed to the Minister and such resignation shall take effect as from the date of the receipt by the Minister of the instrument.

(2) Any member other than the Chairman may at any time resign his office by instrument in writing addressed to the Chairman who shall forthwith cause it to be forwarded to the Minister and, upon the date of receipt by the Minister of such instrument, the member shall cease to hold office.

Revocation of appointments.

6. The Minister may at any time revoke the appointment of any member if he thinks it expedient to do so.

Gazetting of appointments.

7. The appointment, removal or resignation of any member shall be notified in the *Gazette*.

Leave.

8. The Minister may, on the application of any member, grant leave of absence to such member.

Seal and execution documents.

9.—(1) The seal of the Council shall be kept in the custody of the Chairman or any officer of the Council authorized by the Council in that behalf, and shall be affixed to instruments pursuant to a resolution of the Council, in the presence of the Chairman or any other member authorized to act in that behalf, and the Secretary thereof.

(2) The seal of the Council shall be authenticated by the signature of the Secretary.

Procedure and meetings.

10.—(1) The Council shall meet as often as may be necessary or expedient for the transaction of its business and such meetings shall be held at such places and times and on such days as the Council may determine.

(2) The Chairman may at any time call a special meeting of the Council and shall call a special meeting to be held within seven days of a written request for that purpose addressed to him by any three members.

(3) The Chairman shall preside at meetings of the Council and if the Chairman is absent from a meeting the members of the Council present shall elect one of their number to preside at the meeting.

(4) The quorum of the Council shall be five.

(5) The decisions of the Council shall be by a majority of votes, and in addition to an original vote the Chairman or other member presiding at the meeting shall have a casting vote in any case in which the vote is equal.

(6) Subject to the provisions of this Schedule the Council may regulate its own proceedings.

11. A member of the Council who is directly or indirectly interested in any matter which is being dealt with by the Council— Disclosure of interest.
- (a) shall disclose the nature of his interest at a meeting of the Council; and
 - (b) shall not take part in any deliberations or decisions of the Council with respect to that matter.
12. The funds of the Council shall consist of such moneys as may from time to time be placed at its disposal for the purpose of this Act by Parliament, or such other moneys as may lawfully be paid to the Council. Funds of the Council.
- 13.—(1) The Council shall keep proper accounts and other records in relation to its business and shall prepare annually a statement of accounts in a form satisfactory to the Minister and shall submit the same with vouchers from time to time to be audited by the Auditor-General or such other auditor as the Minister may approve. Accounts and records.
- (2) The Council shall, on or before the thirty-first day of October in each year submit to the Minister for his approval, its estimates of revenue and expenditure in respect of the financial year commencing on the first day of April next following.
- 14.—(1) The Council shall, as soon as practicable after the end of each financial year, cause to be made and transmit to the Minister— Annual report.
- (a) a statement of its accounts audited in accordance with paragraph 13;
 - (b) a report dealing generally with the activities of the Council during that financial year, and containing such information relating to the proceedings and policy of the Council as can be made public without detriment to the interest of the Council.
- (2) The Minister shall cause a copy of the report together with the annual statement of accounts and the auditor's report thereon to be laid on the respective Tables of both Houses of Parliament.
15. The Council shall furnish the Minister with such returns, accounts and other information as he may require with respect to the activities of the Council, and shall afford to him facilities for verifying such information in such manner and at such times as he may reasonably require. Power of Minister to require returns.
- 16.—(1) The Council may appoint and employ, at such remuneration and on such conditions as it thinks fit, such officers, agents and servants as it thinks necessary for the proper performance of its functions under this Act: Staff of Council.
- Provided that no salary exceeding the prescribed rate shall be assigned to any post without the prior approval of the Minister.
- (2) The Council may, with the approval of the Minister, make

regulations determining generally the conditions of service of servants of the Council and, in particular, but without prejudice to the generality of the foregoing power, may make regulations relating to—

- (a) the grant of pensions, gratuities and other benefits to such servants and their dependents, and the grant of gratuities and other benefits to the dependents or estates of deceased servants of the Council;
- (b) the establishment and maintenance of sick funds, superannuation funds and provident funds, the contributions payable thereto and the benefits receivable therefrom.

(3) The Governor-General may, subject to such conditions as he may impose, approve of the appointment of any public officer in the service of the Government to any office with the Council and any public officer so appointed shall, in relation to pension, gratuity or other allowance, and to other rights as a public officer, be treated as continuing in the service of Government.

(4) In subsection (1) "the prescribed rate" means the sum of five hundred thousand dollars or such higher rate as the Minister may, by order, prescribe.

Protection
of members.

17.—(1) No member of the Council shall be personally liable for any act or default of the Council done or omitted to be done in good faith in the course of performing the functions of the Council under this Act.

(2) Where any member of the Council is exempt from liability by reason only of the provisions of this section, the Council shall be liable to the extent that it would be if the member were a servant or agent of the Council.

Chairman
or member
of the
Council
not public
office.

18. The office of the Chairman or member of the Council shall not be a public office for the purposes of Chapter V of the Constitution of Jamaica.

Remunera-
tion of
members.

19. There shall be paid to the Chairman and other members of the Council such remuneration (whether by way of honorarium, salary or fees) and such allowances as the Minister may determine.