

THE LICENCE AND REGISTRATION DUTIES
ACT

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**THE LICENCE AND REGISTRATION
DUTIES ACT**

Cap. 220.
Law
18 of 1956.
Act
12 of 1985
Sch.

[16th July, 1867.]

1. This Act may be cited as the Licence and Registration Duties Act. Short title.

2. Each licence under this Act shall be in force from the first day of April in each year, or from the day on which granted, until the thirty-first day of March next succeeding. Licence
in force
from 1st
April.

3. On the first day of April in each year, or within twenty-one days thereafter, every proprietor, lessee, manager, or other person in occupation or charge of an estate, pen, plantation, or property, shall make to the Collector of Taxes of the parish in which such estate, pen, plantation, or property is situated, two true returns in the forms respectively shown in the First Schedule, both of which returns shall be declared by the person making the same to be true to the best of his knowledge and belief, one of these returns shall show the names of all tenants of houses on such estate, pen, plantation, or property occupied by every such tenant; and the other of these returns shall show all lands and houses belonging to such estate, pen, plantation, or property sold to purchasers within the year ending on such said first day of April; and in every case where any return shall not have been made as required by this Act, the person neglecting to make such return shall be liable to a penalty not exceeding ten dollars, which penalty shall be recoverable in a summary manner in the parish in which the return should have been made. Two returns
to be made
of property.

First
Schedule.

Assignments of property on which duties have been paid.

4. Any assignee of property liable to tax or duty under this Act, which shall come into his possession or occupation after the first day of April in any year, the tax or duty upon which had been previously paid, and the licence or acquittance for the same transferred by the assignor to him, and any person who shall acquire property after the period mentioned, in substitution of property of the like description, upon which the duty imposed by this Act had been paid, but which had been destroyed, or had become unserviceable, shall not be liable to pay any tax or duty upon such property; and the tax or duty so previously paid shall cover, and the licence or acquittance in respect thereof shall protect and enure to the property so acquired: In every such case the licence shall be produced to the Collector of Taxes, who shall make a memorandum thereon of the transfer or acquisition of the property transferred or acquired as aforesaid.

What required in such case.

5. The assignor of any property, for which a licence has been obtained, shall, upon transfer thereof, specify in the bill or receipt for the same, whether the licence is also transferred, and, if transferred, give in such bill or receipt the number, date, letter, and parish of the licence; in default of such bill or receipt, or if it shall not convey the information aforesaid, the assignee of the property shall pay the duty, and take out a fresh licence for the same: The assignor of property, and of the benefit of the licence for the same, shall not be entitled to occupy or possess any other item of property of the like description in substitution of the transferred property, without paying the duty thereon, and obtaining a fresh licence for the same.

Licences to enure to personal representatives and assignee.

6. The licence obtained by any person during his lifetime shall, upon his death, enure to his personal representatives, or their assignees, for the residue of the term thereof; and in all cases of assignment of property, on which the duty has been paid, and the licence for the same

transferred, such licence shall enure to the assignee for the residue of the term thereof.

7. Whenever any property liable to tax or duty under this Act shall belong to, or be held in trust for any person who shall be an inmate or member of any family, the head, or principal member of such family shall be responsible for payment of the taxes or duties thereon, and liable to the penalties imposed by this Act in respect thereof.

When property belongs to inmate of family, principal liable for the duties.

8. Any person who shall, at any time after the first day of April in any year, become possessed of any dutiable property which has not been licensed or registered, or whereon the tax or duty shall not have been paid as aforesaid, shall be liable to pay the whole or a portion of the tax or duty by law imposed, according to the time which will elapse between the period when he became possessed of the property, and the next recurring period for the payment of the tax or duty thereupon, such time to be computed from the first day of the quarter, during which the possession commenced, at the rate of one-fourth of the whole annual tax for each quarter, or fractional part of each quarter of a year.

Duties in respect of property acquired during the term.

Itinerant Traders in Horses, etc.

9. Every "itinerant trader" shall have a licence as required by this Act.

Licence.

10. Every itinerant trader shall take out a licence in the form prescribed in the Second Schedule, which licence shall be granted by the Collector of Taxes of any parish, upon the applicant for the same producing a certificate under the hand of the Superintendent of Police for the parish in which the applicant resides, that the applicant is a proper person to be so licensed, and a payment to the Collector of Taxes by such applicant, of the sum of four dollars. Such licence, or any renewal of the same, shall continue in force to the 31st day of March next ensuing.

Application for licence and fee thereon. Second Schedule.

Renewal
of licence.

11. On the expiration of any licence granted under section 10, the same may be renewed from year to year by the Collector of Taxes on payment of the sum of four dollars, on the production of the expired licence, and on the applicant satisfying such Collector that he still resides in the parish where the original licence was granted:

Provided that the Collector shall not grant any such renewal when the Superintendent of Police notifies to him in writing that the applicant is no longer a fit person to whom a licence should be granted.

Publication
of licence.

12. On the grant of any licence, or renewal, the Collector of Taxes shall forthwith cause the name and address of the licensee to be published in the *Gazette*, and it shall be the duty of the Superintendent of Police of every parish to cause a list of the names and addresses of all itinerant traders to be conspicuously posted at every police station and court house in his parish.

Receipts.

13. Every itinerant trader shall give to the person with whom he effects any sale, exchange or transaction, a receipt in writing, which shall disclose the name and address of the owner of the animal, and the consideration for such sale or transaction, and shall be signed by the itinerant trader, and witnessed by another person.

Power to
arrest.

14. Any constable, on view of any person offering for sale, or exchange at any place, any horse, gelding, mare, filly, mule, or ass, of which he is not the *bona fide* owner, may call on such person to produce his licence under section 10, and if such person fails to produce his licence on being so required, he may be arrested and forthwith taken before the nearest Justice, or Clerk of the Court, who, if of opinion that there has been a breach of any of the provisions of sections 9 to 17, shall take the information of the constable and commit (or hold to bail) the person charged, to take

his trial at the next convenient court of summary jurisdiction within the parish where such person was arrested.

15. Every itinerant trader dealing or trading as such, without having a licence under this Act, shall be guilty of an offence and be liable upon conviction to pay a fine not exceeding ten dollars. Penalty for trading without licence.

16. Every itinerant trader who shall fail to give a receipt in writing as provided by section 13 shall be guilty of an offence and liable, on conviction, to pay a fine not exceeding four dollars. Offence under provisions of section 13 hereof.

17. Any person personating a person who has been licensed as an itinerant trader under this Act, or any licensed person who shall lend or transfer his licence to another person for the purpose of trading under this Act, shall be liable on conviction to pay a fine not exceeding ten dollars. Personation.

18. If any person holding a licence as an itinerant trader under this Act shall be convicted of an offence under section 16 or 17, or for any offence involving dishonesty, it shall be lawful for the court to declare the licence cancelled, and to cancel the same, and thereupon such person shall cease to be a person licensed under this Act. Cancellation of licence.

19. All offences under sections 15, 16 and 17 shall be tried in a summary manner in the parish where the offence is committed, and the offender after conviction on non-payment of any fine, shall be imprisoned, with or without hard labour, for any period not exceeding three months, or until the fine shall be sooner paid. Prosecutions.

Dogs

20.—(1) There shall be granted and charged, in respect of dogs kept in the parish of Kingston, and in the towns of Spanish Town, Linstead, St. Ann's Bay, Falmouth, Duty on dogs to be paid in towns annually.

Montego Bay, Lucea, Savanna-la-Mar, Black River, Mandeville, Chapelton, Port Maria, Annotto Bay, Port Antonio, Buff Bay, Browns Town, Morant Bay and Port Royal, the following duty to be paid annually, upon the taking out of the licence—

For every dog of whatever description or denomination, the annual duty of forty cents, to be paid by the person who shall keep such dog, and for which a licence to keep the same shall be taken out.

Power to
add town
or village.

(2) The Minister may from time to time by notice to be published in the *Gazette*, order and direct that any town or village not already included in subsection (1), shall be added to the towns mentioned in the said subsection, and thereupon the duty aforesaid shall be charged and be payable and the provisions of sections 20 to 29 shall apply in respect of dogs kept in such town or village added as aforesaid.

Power to
add part or
parts of
parish.

(3) On the request of a Parish Council or in the case of the parishes of Kingston and St. Andrew, the Kingston and St. Andrew Corporation, the Minister in his discretion may, by order to be published in the *Gazette*, notify that such parish or such part thereof, as the said Parish Council or Corporation may in their application define, is subject to all the provisions of sections 20 to 29 and thereafter such parish or part thereof as aforesaid shall be subject to the provisions of sections 20 to 29 in the same way and to the same extent as are the towns and villages mentioned in subsection (1).

Persons to
make return
and take
out licence.

21.—(1) All persons in the parish of Kingston, and other towns aforesaid, keeping dogs, are hereby required to make a return thereof, and pay the duty, and take out a licence, on the first day of April in each year, or within ten days thereafter, and where, after the time for making such return as aforesaid, any person shall be possessed of a dog he shall,

within ten days after he shall be so possessed of such dog, make a like return, and pay the duty, and obtain a licence as by this Act is required.

(2) Returns required under this Act in relation to dogs shall be made to, and the duties shall be paid to, and the licence shall be granted by the Collector of Taxes of the parish.

(3) The returns to be made, and the licences to be taken out as aforesaid, shall be in such form as the Commissioner of Inland Revenue shall direct and every licence to be granted shall commence on the day on which the same shall be granted, and shall terminate on the thirty-first day of March following.

12/1985
Sch.

22. Nothing in this Act contained shall authorize the granting of a licence for a dog upon payment of less than the duty of a whole year.

Payment of licences on dogs not to be less than is due for a whole year.

23. Every officer authorized to grant licences for dogs—

- (a) shall keep a register of all licences granted by him specifying the name and place of abode of every person licensed, and the number of dogs which such person shall be licensed to keep;
- (b) shall, when issuing a licence, give to the person taking out such licence a label which shall be in such form as may from time to time be approved by the Commissioner of Inland Revenue;
- (c) shall, if satisfied that the label issued with the licence, or any label substituted therefor by him has been lost or destroyed, issue a fresh label on payment therefor of the sum of ten cents.

Officer to keep register, etc.

12/1985
Sch.

24. Any Justice or constable may, at any convenient time, inspect the register of dogs licensed for the current or preceding year.

Register may be inspected by Justice.

Penalty for
keeping dog
without
licence.

25. If any person shall keep a dog without having in force a licence granted under this Act, or shall keep a greater number of dogs than he is licensed to keep, he shall be guilty of an offence, and shall be liable on summary conviction to a penalty of not less than one dollar, nor exceeding four dollars, and in default of payment to imprisonment for any term not exceeding one month, unless the penalty be sooner paid; and every person in whose custody, charge, or possession, or in whose house or premises any dog shall be found or seen, shall be deemed to be the person who shall keep such dog unless the contrary be proved.

Constable
may detain
dog not
licensed.

26. Any constable may take possession of a dog found not to be licensed and may detain such dog until the owner thereof shall have claimed him and shall have paid all expenses incurred by reason of his detention and shall have taken out a licence required by this Act; and if the owner of such dog shall not claim him and comply with the other requirements of this section within two clear days from the time of taking possession of such dog as aforesaid, such dog may be destroyed. Nothing in this section contained shall preclude the recovery of the penalty for keeping such unlicensed dog.

Constable
may detain
dog found in
any public
place with-
out label.

27. Every dog found in any place (other than private premises in any town) without having attached to his neck a label issued under this Act, may be taken possession of and detained by any constable or by any person authorized in writing by a Superintendent of Police, until the owner of such dog shall have claimed him, and shall have paid all expenses incurred by reason of his detention; and if the owner of such dog shall not claim him and pay such expenses as aforesaid, within five clear days from the time of taking possession of such dog, then such dog may be destroyed.

28. If any person who shall have taken out a licence for a dog shall not produce and deliver such licence to be examined and read by any officer of Revenue or constable within a reasonable time after such officer or constable shall request the production of the same, he shall be guilty of an offence and shall be liable on summary conviction to a penalty not exceeding four dollars, and in default of payment to imprisonment for a term not exceeding one month unless the penalty be sooner paid.

Officer of Revenue or constable may call for licence.

29. Any person—

- (a) counterfeiting any label issued under section 23; or
- (b) obstructing or hindering any person, authorized under section 27 in the execution of the powers conferred by the said section,

Counterfeiting label or obstructing or hindering authorized person.

shall be guilty of an offence and shall be liable on summary conviction to a penalty not exceeding ten dollars and in default of payment to imprisonment for a term not exceeding one month, unless the penalty shall be sooner paid.

Duties of Collectors of Taxes

30. The Collector of Taxes of each parish, or district of a parish, shall fill up, in consecutive order, in the book to be for that purpose furnished to him, and in which book the licences and counterfoils thereof shall be numbered from one onwards, each licence granted by him, and also insert the particulars thereof in the counterfoil of each licence, and shall cut out and deliver to each person paying the taxes and duties under this Act the licence for the same; and he shall also transcribe the same in numerical order in a book to be kept in his office for that purpose in such form as shall be prescribed by the Commissioner of Inland Revenue, which book shall be open to public inspection; and he shall transmit to the Accountant-General, on or before the thirtieth day of September in each year, a statement of

Collector of Taxes to deliver licence in consecutive order, and to transcribe same in book.

12/1985 Sch.

12/1985
Sch.

the total number of persons who shall have paid taxes or duties, with the aggregate of each head or division of items or property, and the total of such payments up to the twenty-eighth day of September; and, within five days after the termination of each month, shall transmit a similar statement for the period elapsed since the date to which the last return was made, in such form as the Commissioner of Inland Revenue shall from time to time direct, shewing the number, in consecutive order, of the licences issued by him during the then preceding month, with the names of the taxpayers, the items of property, and sums paid by each, and the gross aggregate receipts of such month (including all items of revenue received); and he shall, at the same time transmit to the Commissioner of Inland Revenue, or otherwise as by law required, the full amount of all such duties and moneys received by him.

12/1985
Sch.

Duties of Police in Execution of this Act

Police may
seize prop-
erty not
licensed.
18/1956
S. 5 (a) (b)
& (c).

31. Every item of property liable to duty, but which shall not have paid duty, or have been licensed, as directed by this Act, and whether the same is being used or not, shall be seized by any constable, and conveyed to a Justice, who may direct the same, to be kept until the case can be adjudicated by the Justices in petty sessions, who may direct the property so seized to be detained until redeemed or sold.

On sale
thereof
duties
and expenses
to be paid
from
proceeds.

32. Out of the proceeds of such sales the Collector of Taxes shall be paid the amount of the taxes or duties, and the costs and charges of taking, keeping and selling the property seized, not exceeding five cents in the one dollar, and a further sum of twenty cents to the seizing officer, and the surplus, if any, shall be returned to the owner or person from whom the property was so taken.

Owner, etc.,
may redeem
before sale.

33. The owner or person from whom the property was so taken may, at any time before the sale thereof, redeem the same, by complying with this Act, and paying the sum

of twenty cents to the seizing officer, and the charges on taking and keeping the property, not exceeding ten cents *per diem*; and the Collector of Taxes shall thereupon grant the necessary licence as hereinbefore directed, upon production of which the property shall be restored; but any Justice may direct the seizing officer to sell immediately, by public outcry, any goods seized that may be of a perishable nature, and to apply the proceeds of such sale to the like purposes as herein directed; and notwithstanding such seizure and sale, the penalties for the breach of this Act may be sued for and enforced against the offender.

General Provisions

- 34.** No receipt or licence, registration certificate, or process under this Act, shall be subject or liable to any stamp duty. Licences, etc., not liable to stamp duty.
- 35.** The Commissioner of Inland Revenue may refund any amount of licence duty which may appear to him to have been overpaid. Commissioner of Inland Revenue to refund overpaid duties. 12/1985 Sch.
- 36.** The Commissioner of Inland Revenue shall determine, and by public advertisement in the *Gazette* communicate to the Collector of Taxes, or respective Collectors of Taxes of each parish, the distinguishing letter of his parish, to be affixed to licences for the then ensuing licensing period or year, and the same shall be the distinguishing letter of the parish for that period or year, and shall be inserted in each licence under this Act accordingly for such parish. Commissioner of Inland Revenue to advertise letter of each parish. 12/1985 Sch.
- 37.** The Commissioner of Inland Revenue may allow any reasonable sum for remunerating any person appointed by the Collector of Taxes for any parish, with his consent, for aiding him in discovering and proceeding against persons in default, or in arrear for duties, and otherwise assisting in the collection of the same. Compensation to Collector of Taxes for persons to assist him. 12/1985 Sch.

Offences

Penalty on using the licence of another person.

38. Any person allowing his licence to be used by any other person, in contravention of this Act, shall be liable to a penalty not exceeding twenty dollars nor less than four dollars; and any person using such licence as aforesaid, shall be liable to a like penalty.

Forging licences, letters, numbers, etc.

39. Any person who shall counterfeit or forge, or cause or procure to be counterfeited or forged, or aid in counterfeiting or forging any licence, registration letter, number, or mark, or painting, or impression whatsoever, required by this Act, or who knowingly shall utter, give or procure to be given, or make use of, or procure to be made use of, or accept, or receive any counterfeited or forged licence, registration letter, number, or mark, or painting, or impression whatsoever, required by this Act in any respect or particular, shall, for every offence on summary conviction before a Resident Magistrate be adjudged to pay the sum of twenty dollars, and to be imprisoned with hard labour for a period not exceeding six calendar months.

False declaration perjury.

40. If any person shall wilfully make a false declaration in respect of any matter required by this Act, every such person, upon conviction before a Resident Magistrate, shall be liable to, and shall suffer such penalties as are imposed on persons guilty of wilful and corrupt perjury.

Interpretation

Interpretation.
18/1956
S. 6.

41. In this Act, the expression—
“town” shall mean in relation to sections 20 to 29

- (a) the towns named in subsection (1) of section 20, and such other towns as may be added to the towns there mentioned under subsection (2) of that section;

- (b) the parish of Kingston as defined for the purposes of this Act by the Minister, and in the absence of such definition, as defined by the Counties and Parishes Act;

“itinerant trader” means:

- (i) any person not being the *bona fide* owner thereof who leads or goes about with any horse, gelding, mare, filly, mule or ass, from parish to parish, place to place, or house to house, offering the same for sale, barter, exchange, or other dealing, or selling, bartering, exchanging or dealing in any such animal;
- (ii) any person not being a licensed auctioneer, or the *bona fide* owner thereof, who at any place sells, barter, exchanges or deals in any such animal.

LICENCE AND REGISTRATION DUTIES

(Section 3)

FIRST SCHEDULE

FORMS REFERRED TO IN THE FOREGOING ACT
No. 1.

Names of all Tenants of Houses on Estate, Pen, Plantation or Property

I, _____ do solemnly and sincerely declare, according to the best of my knowledge and belief, that the foregoing is a true return of the names of all tenants of houses on Estate, Pen, Plantation or Property situated in the parish of _____ on the first day of April, 19 _____

Taken and declared before me, this *A.B.* day of _____ 19 _____
C.D., J.P., or Collector of Taxes.

(Section 3)

No. 2.

Name of Estate, Pen, Plantation or Property	Number of Acres of Land sold	Number of Houses on Land sold	Names of Purchasers of Lands and Houses

I, _____ do solemnly and sincerely declare, according to the best of my knowledge and belief, that the foregoing is a true return of all lands and houses belonging to _____ Estate, Pen, Plantation, or Property (as the case may be), sold to purchasers within the year ending on the first day of April, 19 _____.

A.B.

Taken and declared before me, this _____ day of _____ 19 _____
C.D., J.P., or Collector of Taxes.

SECOND SCHEDULE

(Section 10)

FORM OF LICENCE

This is to certify that _____ of the parish of _____ has this day been duly licensed as an Itinerant Trader under the Licence and Registration Duties Act from the day of the date hereof until the 31st day of March, 19 _____. This Licence is not transferable to any other person.

Given under my hand this _____ day of _____ 19 _____
 Collector of Taxes for the Parish of _____