

## THE BAUXITE (PRODUCTION LEVY) ACT

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## THE BAUXITE (PRODUCTION LEVY) ACT

Acts  
29 of 1974,  
12 of 1985  
Sch.,  
19 of 1998.

[1st January, 1974.]

1. This Act may be cited as the Bauxite (Production Levy) Act.

Short title.

2.—(1) In this Act unless the context otherwise requires—

Interpre-  
tation.

“basic rate” means the amount for the time being described in the First Schedule as the basic rate;

First  
Schedule.

“bauxite producer” means a holder of a mining lease or special mining lease under the Mining Act for bauxite or laterite;

“Commissioner of Taxpayer Appeals” means the Commissioner of Taxpayer Appeals appointed under section 11B of the Revenue Administration Act;

L.N.  
8B/2002.

“current rate” means the amount for the time being described in the First Schedule as the current rate;

“officer” means an officer of customs and excise, and includes any person who is expressly authorized by the Commissioner of Taxpayer Audit and Assessment to perform the duties of an officer of customs and excise for the purposes of this Act;

12 1985  
Sch.  
L.N.

“quarterly period” means a period of three consecutive months commencing on the 1st day of January, or the 1st day of April, or the 1st day of July, or the 1st day of October, in any year;

8B/2002.

“ton” in relation to bauxite or laterite means a ton by standard measure of weight provided in the Weights and Measures Act (twenty hundredweights each of 112 standard pounds weights) after deducting the moisture content of the ore.

Imposition of  
production  
levy.

3.—(1) Notwithstanding anything in any law, enactment or agreement, a tax to be known as a production levy shall be paid on all bauxite or laterite extracted or won in Jamaica on or after the 1st January, 1974, and accordingly nothing in any such law, enactment or agreement shall be construed as derogating from the provisions of this Act or any obligations arising thereunder, or give rise to any cause of action in respect of any act done in accordance with this Act or regulations made thereunder.

(2) The production levy shall be calculated at the current rate.

19/1998  
S. 2.

(3) The production levy payable under this Act shall be paid to such commercial bank as the Minister may approve, by the bauxite producers who extracted or won the bauxite or laterite in respect of which such levy is payable.

How the  
production  
levy shall be  
paid.  
Second  
Schedule.

4.—(1) For the purposes of this Act each of the bauxite producers named in the first column of the Second Schedule—

(a) shall be deemed to have extracted or won in Jamaica, during each quarterly period, not less than the number of tons of bauxite or laterite specified in respect of that bauxite producer in the second column of the said Schedule (hereinafter referred to as the “minimum tonnage”); and

19/1998  
S. 3 (a).

(b) shall pay to the commercial bank approved pursuant to section 3 (3) within fifteen days after the end of each quarterly period, the sum of money arrived at by multiplying the minimum tonnage by the basic rate (hereinafter referred to as the “provisional quarterly payment) on account of

the true amount of the production levy payable by him for that quarterly period.

(2) Every bauxite producer shall, in respect of each quarterly period, make to the Commissioner of Taxpayer Audit and Assessment, in such form (if any) as may be prescribed, within thirty days after the end of that quarterly period—

12/1985  
Sch.  
L.N.  
8B/2002.

- (a) a return in writing showing the number of tons of bauxite or laterite extracted or won in Jamaica by him;
- (b) statements of the prices (expressed in lawful currency of the United States of America) received by him or by any associate for primary aluminium, differentiating between the prices received in respect of transactions between associates and other transactions.

(3) Every bauxite producer shall, within ninety days after the end of each year, supply to the Minister such further information as may be prescribed for the purposes of determining the average realized price for primary aluminium.

(4) The Minister shall, as soon as may be practicable after the 30th day of April in each year, by order prescribe the average realized price (expressed in lawful currency of the United States of America) for primary aluminium for the last preceding year, taking into account all relevant information, including the information referred to in subsections (2) and (3).

(5) In this section “associate” means any person who controls, or is controlled by, or is under common control with, the bauxite producer in relation to whom that term is used.

12/1985  
Sch.  
L.N.  
8B/2002.

(6) Within thirty days after the publication in the *Gazette* of an order made under subsection (4) every bauxite producer shall prepare and submit to the Commissioner of Taxpayer Audit and Assessment a statement in the prescribed form showing an assessment of the true amount of the production levy payable by such bauxite producer for each of the quarterly periods in the last preceding year. Such true amount shall be based on the current rate.

(7) Where the total number of tons of bauxite or laterite actually extracted or won in Jamaica by any bauxite producer in any year is less than four times the minimum tonnage specified for that bauxite producer, he shall, for the purpose of determining the true amount of the production levy payable by him for that year be deemed to have actually extracted or won four times the minimum tonnage so specified.

12/1985  
Sch.  
L.N.  
8B/2002.

(8) The Commissioner of Taxpayer Audit and Assessment shall, on the receipt of a statement submitted to him under subsection (6), determine the true amount of the production levy payable for the last preceding year by the bauxite producer who submitted that statement.

12/1985  
Sch.  
L.N.  
8B/2002.

(9) Where the amount determined by the Commissioner of Taxpayer Audit and Assessment under subsection (8) is greater than the total of the provisional quarterly payments paid by the bauxite producer in respect of whom that amount was determined, the bauxite producer shall notwithstanding any notice of objection under section 10, pay the difference to the commercial bank approved pursuant to section 3 (3) within thirty days after the Commissioner of Taxpayer Audit and Assessment serves upon him a notice in writing informing him of the difference.

19/1998  
S. 3 (b).  
  
L.N.  
8B/2002.

L.N.  
8B/2002.

(10) Where the amount determined by the Commissioner of Taxpayer Audit and Assessment under subsection (8) is less than the total of the provisional quarterly