

THE JAMAICAN BAR ASSOCIATION

President: Ian Wilkinson
Vice President: Donovan C. Walker
Secretary: Althea McBean
Treasurer: Sherry-Ann McGregor

78-80 Harbour Street
Kingston, Jamaica W.I.
Telephone: (876) 967-3394
967-9034
Fax: (876) 967-3783
E-mail: jba@flowja.com
Website: www.jambar.org

27th February, 2014

The Honourable Dr. Peter Phillips, M.P.
Minister of Finance and Planning,
Ministry of Finance and Planning
30 National Heroes Circle,
Kingston 4.

Dear Minister Phillips,

The Jamaican Bar Association appreciates the significant effort that has been invested by yourself and the professionals in your Ministry, the Ministry of Justice and Parliament in crafting and implementing the many fundamental legislative reforms to the taxation system over the past several months. We recognize that many of these have been promulgated so as to meet imperatives imposed under Jamaica's Extended Fund Facility with the International Monetary Fund.

We note that many of these amendments and impositions have been complex and the membership of the Revenue Committee of the Jamaican Bar Association ("Jambar") has been challenged in comprehending and evaluating the legal implications given the terrific pace with which the laws have been introduced to Parliament, debated and implemented.

We are of the view that we have a clear responsibility to our profession and the wider public to evaluate the efficacy, fairness and the legal foundation on which such legislation is founded and would like to be afforded the opportunity to provide feedback to the government particularly on the 2013 suite of tax legislation.

Moving forward, the Jambar is requesting that consideration be given to adopting the following recommendations which are best practices adopted in some countries in developing tax policies and in the passage of tax legislation. Specifically:

1. To provide Jambar and the wider public with an early opportunity for substantial input into tax policy formulation process or in respect of draft legislation,

2. To publish in the daily newspapers, and through the Jamaica Information Service network, its intention to introduce revenue and tax laws and outline objects and reasons for the legislation, thereby enabling a higher degree of transparency, awareness and compliance by taxpayers,
3. To consider legislation to put a stop to the passage of retrospective tax laws except in exceptional circumstances, for example, to correct an unintended consequence of a provision or to curtail tax avoidance.
4. That a period of three (3) months elapse between the tabling of any revenue/tax bill, and the commencement of debate on the said bill, thereby enabling quality advice and input from stakeholders, resulting in better administration and compliance, and
5. To develop a project aimed at collating all the tax laws so as to allow access to the tax laws by taxpayers and tax advisors. At present, the relevant laws and regulations are located in disparate and "scattered" legislation, subsidiary legislation and regulations, so much so that even tax advisors, let alone taxpayers, sometimes are faced with difficulty in determining what the current tax laws are. This uncertainty undermines proper self-assessment, as required under our tax system.

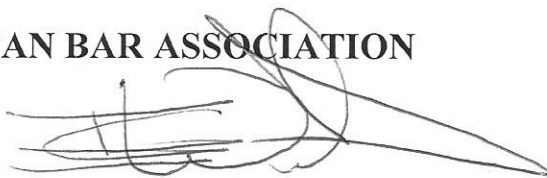
We anticipate your favourable consideration of all of the above, which we believe will go a far way in improving tax collection, as well as the perception of fairness and transparency, all of which, undoubtedly, form our joint objective.

We look forward to hearing from you.

Yours truly,

JAMAICAN BAR ASSOCIATION

Per:-



IAN WILKINSON Q.C. - PRESIDENT