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|  | Provision in the Bill | Issues | Comments/Recommendations |
| Legislative Issues | • Second Schedule, paragraph (5) delete (-)  **in “**appoint-ment**:**• Insert the word “not” in 2 (f), Part II, of the First Schedule. • Section 19(1) (a) and (b) the numbering is off•First Schedule, paragraph 4 (2) (f) there is a typographical errorThe text needs to go back to the margin for clarity in the following sections.1. Part III- section 9(8) (c)
2. Part III-section 10 (7) (e)
3. Part VII-section 31 (1) (b)
4. Section 19 (2) (b) after the comma, the text should go back to the margin.
5. First Schedule, paragraph 3 (c)
 | There were some editorial drafting issues for consideration which were noted in the Act: | Review the draft to amend editorial issues. |
| Administrative issues | **1.** Section 8-1. *“****the authority shall in the exercise of its functions and in the implementation of the provisions of this Act, cooperate with other public bodies*”.** | 1. How is the cooperation envisaged by the Bill to be operationalized?
 | **1**. It is not clear what cooperate means. It is assumed that there will be some other subsidiary document which will set out the details of how the cooperation is to be effected, or perhaps the agreements will be done bilaterally. One assumes that the relationship will be reciprocal. It is not clear whether the law or other instruments governing the other public bodies also impose a corresponding responsibility. |
| **2.** Sections 14 and 20- Cancellation of enrolment and Cancellation of the National Identification Card (NIC).***14.—(1) The Authority shall cancel the enrolment of an enrolled individual if—(a) the Authority becomes aware that, having regard to section 4, the individual is not eligible for enrolment for the purposes of this Act; or(b) the individual requests in writing to the Authority, accompanied by the National Identification Card issued to that individual, that the enrolment be cancelled.(2) The Authority may cancel the enrolment of an enrolled individual if the identity information stored in the National Identification Databases is inaccurate.******20.—(1) The Authority may cancel a National Identification Card if satisfied that—(a) the National Identification Card was issued based on inaccurate or incomplete identity information;(b) the Card was issued in error;(c) there is a defect in the form of the Card; …*** | **2.** Where the Commissioner allows the NIN to be used in place of the TRN, where a NIN is cancelled, renewed and replaced TAJ should be notified. | **2.**Section 14 requires clarity on what the process or guidance should be in circumstances where for example a public body such as the TAJ allows the use of the NIN in accordance with Section…. , as a substitute for the TRN.In those circumstances, it should be clear on whether timely notice will be communicated to TAJ by the Authority.It is recommended that as such an occurrence would be disruptive to the operations of TAJ, clear guidance including reasonably notice periods should be provided for in the legislation. |
| Operational issues: | 1. Section 25-***.—(1) The Authority may, in such form and manner as may be prescribed—(a) authenticate a National Identification Number assigned, or National Identification Card issued, to an individual; or(b) verify the identity information of an enrolled individual, at the request of that individual or an accredited third party with the consent of that individual*.** | 1. This section provides that in order to authenticate or verify the NIN, the Authority must procure the consent of the individual.Based on the nature of tax matters (where **consent is not usually required), if the NIN is used by TAJ** and the attendant pro**cedures are to be adopted, as there are functions of TAJ that are done without the consent of the taxpayer** , for example, “ involuntary” registration under the Revenue Administration Act, how will this work | Clarity is required either in this or subsidiary legislation so that the two authorities and the citizens of Jamaica may understand how the numbers are to function with each other  |
| 2.Schedule 4 – Amendments to other Enactmentsi. Revenue Administration Act (RAA)The NIRA adds a new subsection section to 17(d)to be referred to as section 17D (9)It states that “the Registration Authority may designate the taxpayer’s national identification number under the National Identification and Registration Act as the registration number assigned to the taxpayer for the purposes of this section.” | 2. This amendment poses issues on a legislative, administrative and operational basis. The language needs to be clarified so that it is clear to the reader that the intent of the section is to allow TAJ to choose at some later date to use the NIN as the TRN without the need for any legislative amendment. If this is the intention of the section then there are questions operationally and administratively of how the Authority envisages that such a change will works as the following questions are raised:• What (if any) is to be the further determination on the basis on which the Commissioner will make such a designation. Will this designation be on an individual basis based on the request of taxpayer or is it a general designation that will affect all TRN holders?• Note also that the basis of registration for the TRN being “ every person who, pursuant to any enactment, is liable to pay taxes or to do any acts, matters or things in relation thereto, shall apply in the prescribed form…….”. Therefore, individuals, organisations and other bodies, both local and overseas which meet the criteria in the RAA are required to have a TRN. The criteria for enrolment per the NIDS bill however, is voluntary, and is based on either being an ordinarily resident individual of Jamaica or a Jamaican citizen, the NIDS enrolment population is therefore to be a mere subset of the TRN population. |  |