THE REVENUE ADMINISTRATION ACT

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THE REVENUE ADMINISTRATION ACT

[1st September, 1985.]

PART I—Preliminary

1. This Act may be cited as the Revenue Administration Act.

2. In this Act—
   “Commissioner” means as the circumstances may require—
   (a) the Commissioner of Customs;
   (b) the Commissioner of Inland Revenue;
   (c) the Commissioner of Land Valuations;
   (d) the Commissioner of Revenue Protection;
   (e) the Commissioner of Tax Administration Services;
   (f) the Commissioner of Taxpayer Appeals;
   (g) the Commissioner of Taxpayer Audit and Assessment;

   “functions” includes powers and duties;
   “revenue” means all tolls, taxes, imposts, rates, duties, fees, levies, fines, and other charges prescribed by or under any enactment;
   “revenue department” means—
   (a) the Customs Department;
   (b) the Inland Revenue Department;
   (c) the Land Valuation Department;
   (d) the Revenue Protection Department;
   (e) the Tax Administration Services Department;
   (f) the Taxpayer Appeals Department;

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(g) the Taxpayer Audit and Assessment Department;

“taxpayer” includes any person whose liability to make payment of revenue to a revenue department is in question whether or not, in the event, the payment is waived or remitted or no amount is found to be payable.

PART II—Inland Revenue Department

3. There is hereby established a department of Government to be called the Inland Revenue Department.

4. For the due administration of the Inland Revenue Department, the Governor-General may appoint—

(a) a Commissioner of Inland Revenue;

(b) Deputy Commissioners of Inland Revenue;

(c) Assistant Commissioners of Inland Revenue; and

(d) such and so many officers as may be necessary for the efficient operation of the Inland Revenue Department.

5.—(1) The Commissioner of Inland Revenue shall be responsible for—

(a) the general administration of the Inland Revenue Department;

(b) the collection throughout the Island of all revenue except—

(i) Post Office revenue; and

(ii) any other revenue which, pursuant to this Act or any other enactment, is required to be collected by some other public officer,

and shall have such other functions in connection with the revenue as may be assigned to him by or under this Act or any other enactment.

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(2) The Commissioner of Inland Revenue shall have throughout the Island the powers of a Collector of Taxes as if he had been appointed as such under section 3 of the Tax Collection Act, and that Act and any other enactment or provision referring to a Collector of Taxes shall apply accordingly, but without prejudice to the application thereof to any other Collector of Taxes appointed under section 3 aforesaid.

(3) As respects the exercise of the Commissioner's functions as a Collector of Taxes pursuant to subsection (2), such persons other than the Commissioner as are appointed under section 4 and designated for the purpose by the Commissioner shall be treated as his assistants appointed under section 3 of the Tax Collection Act.

(4) [Deleted by Act 15 of 1998.]

Part III—Revenue Protection Department

6.—(1) There is hereby established a department of Government to be called the Revenue Protection Department.

(2) It shall be the duty of the Revenue Protection Department to—

(a) carry out investigations into cases involving fraud against the revenue;

(b) institute programmes for the detection of fraud against the laws relating to revenue and ensure that such programmes are implemented;

(c) provide assistance to the other Revenue Departments in the planning and conduct of investigations in relation to offences against the laws relating to revenue.

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7. For the due administration of the Revenue Protection Department, the Governor-General may appoint—
   (a) a Commissioner of Revenue Protection;
   (b) Deputy Commissioners of Revenue Protection;
   (c) Assistant Commissioners of Revenue Protection; and
   (d) such and so many officers as may be necessary for the efficient operation of the Revenue Protection Department.

8. The Commissioner of Revenue Protection shall be responsible for the general administration of the Revenue Protection Department and shall have such functions relating to revenue protection as may be assigned to him by or under this Act or any other enactment.

PART IV—Tax Administration Services Department

9.—(1) There is hereby established a department of Government to be called the Tax Administration Services Department.

   (2) It shall be the duty of the Tax Administration Services Department to—
   (a) maintain systems to assist taxpayers with respect to their obligations under the relevant laws relating to revenue;
   (b) establish and maintain legal services in relation to revenue matters;
   (c) design, coordinate and conduct training programmes for employees of Revenue Departments;
   (d) ensure that Jamaica’s best interests are adequately safeguarded in the negotiation of international taxation agreements;
(e) establish and maintain public relations services;
(f) promote voluntary compliance with the relevant laws relating to revenue.

(3) It shall be a function of the Tax Administration Services Department to coordinate the construction, improvement and maintenance of revenue centres and collectorates throughout the Island.

10. For the due administration of the Tax Administration Services Department, the Governor-General may appoint—
   (a) a Commissioner of Tax Administration Services;
   (b) Deputy Commissioners of Tax Administration Services;
   (c) Assistant Commissioners of Tax Administration Services;
   (d) such and so many officers as may be necessary for the efficient operation of the Tax Administration Services Department.

11. The Commissioner of Tax Administration Services shall be responsible for the general administration of the Tax Administration Services Department and shall have such other functions in relation to taxpayer services as may be assigned to him by or under this Act or any other enactment.

PART IVA—Taxpayer Appeals Department

11A.—(1) There is hereby established a department of Government to be called the Taxpayer Appeals Department.

   (2) It shall be the duty of the Taxpayer Appeals Department to—

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(a) provide for—

(i) the hearing of appeals by taxpayers against decisions of Revenue Commissioners in relation to assessments made under the relevant laws relating to revenue; and

(ii) the settlement of disputes arising between a taxpayer and a revenue Department in relation to the taxpayer's liability under any such relevant law;

(b) establish procedures in relation to matters referred to in paragraph (a).

11B. For the due administration of the Taxpayer Appeals Department, the Governor-General may appoint—

(a) a Commissioner of Taxpayer Appeals;

(b) Deputy Commissioners of Taxpayer Appeals;

(c) Assistant Commissioners of Taxpayer Appeals;

(d) such and so many officers as may be necessary for the efficient operation of the Taxpayer Appeals Department.

11C. The Commissioner of Taxpayer Appeals shall be responsible for the general administration of the Taxpayer Appeals Department and shall have such other functions relating to taxpayer appeals as may be assigned to him by this or any other enactment.

PART IVB—Taxpayer Audit and Assessment Department

11D. There is hereby established a department of Government to be called the Taxpayer Audit and Assessment Department.
11E. For the due administration of the Taxpayer Audit and Assessment Department, the Governor-General may appoint—

(a) a Commissioner of Taxpayer Audit and Assessment;

(b) Deputy Commissioners of Taxpayer Audit and Assessment;

(c) Assistant Commissioners of Taxpayer Audit and Assessment;

(d) such and so many officers as may be necessary for the effective operation of the Taxpayer Audit and Assessment Department.

11F. The Commissioner of Taxpayer Audit and Assessment shall be responsible for the general administration of the Taxpayer Audit and Assessment Department and shall have such functions relating to taxpayer audit and assessment as may be assigned to him by or under this Act or any other enactment.

PART IVC—Director-General of Tax Administration

11G.—(1) There shall be a Director-General of Tax Administration who shall be a public officer.

(2) The Director-General shall be responsible for the general direction and supervision of the Revenue Departments and shall have such other functions as may be assigned to him by or under this Act or any other enactment.

(3) For the purpose of the discharge of his functions under this Act the Director-General shall—

(a) advise the Minister on matters relating to revenue;

(b) prepare or cause to be prepared plans for developing and maintaining an effective and efficient

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system of tax administration and revenue collection and take such steps as are necessary to implement those plans;

(c) promote voluntary compliance with the relevant laws relating to revenue;

(d) prepare or cause to be prepared plans for the development of human resources in the Revenue Departments;

(e) serve as principal adviser to the Financial Secretary in matters respecting the administration of the relevant laws relating to revenue;

(f) make recommendations to the Minister concerning proposals for legislation.

**PART V—Customs Department**

12. There is hereby established a department of Government to be called the Customs Department.

13. For the due administration of the Customs Department, the Governor-General may appoint—

(a) a Commissioner of Customs;

(b) Deputy Commissioners of Customs;

(c) Assistant Commissioners of Customs;

(d) such and so many officers as may be necessary for the efficient operation of the Customs Department.

14.—(1) The Commissioner of Customs shall be responsible for the general administration of the Customs Department and shall have such other functions relating to customs or other sources of revenue as may be assigned to him by or under this Act or any other enactment.

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(2) The Commissioner of Customs shall be responsible for the collection throughout the Island of—

(a) all customs duties and other revenue relating to customs; and

(b) such other sources of revenue as may be assigned to him by or under this Act or any other enactment.

(3) The Commissioner of Customs may, where he considers it expedient to do so, authorize the Commissioner of Inland Revenue in any particular circumstances to collect customs duties for and on behalf of the Commissioner of Customs.

PART VI—Land Valuation Department

15. There is hereby established a department of Government to be called the Land Valuation Department.

16. For the due administration of the Land Valuation Department, the Governor-General may appoint—

(a) a Commissioner of Land Valuations;

(b) Deputy Commissioners of Land Valuations;

(c) Assistant Commissioners of Land Valuations; and

(d) such and so many valuers and other officers as may be necessary for the effective operation of the Land Valuation Department.

17. The Commissioner of Land Valuations shall be responsible for the general administration of the Land Valuation Department and shall perform such functions relating to land valuation as may be assigned to him by or under this Act or any other enactment.

PART VIA [Repealed by Act 15 of 1998.]

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17D.—(1) In this section—

"Registration Authority" means the Revenue Board or such other body as the Minister may, by order, designate;

"taxes" has the same meaning as in section 2 of the Tax Collection Act.

(2) Every person (hereafter in this section referred to as the taxpayer) 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 and manner to the Registration Authority for registration under this Part.

(3) Where the Registration Authority thinks necessary, it may require an applicant for registration to furnish such additional information as the Registration Authority may specify.

(4) The Registration Authority shall, on receipt of an application under subsection (2), register the taxpayer and assign a registration number to that taxpayer.

(5) Every taxpayer who transacts with a revenue department any matter pertaining to taxes shall, for the purposes of that transaction, supply the registration number assigned to that taxpayer and the registration number of any other person in respect of whom he has an obligation to withhold taxes in relation to that transaction.

(6) Notwithstanding subsection (2), where—

(a) a taxpayer has not applied for registration under this Part; and

(b) the Registration Authority is in possession of the information required for registration of that taxpayer,
the Registration Authority shall register that taxpayer and shall notify that taxpayer in writing of such registration and of the registration number assigned.

(7) Where there is any change in the information relating to a taxpayer's registration, the taxpayer concerned shall as soon as practicable after the occurrence of the change, inform the Registration Authority thereof.

(8) Any person who, without reasonable cause or lawful excuse—

(a) neglects or fails to apply for registration; or

(b) neglects or fails to furnish any information which he is required to furnish pursuant to this section, commits an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one thousand dollars in the case of an individual or five thousand dollars in the case of any other person and in default of payment of such fine to imprisonment for a term not exceeding thirty days.

PART VIC—Enforcement of Tax Collection

17E. In this Part—

(a) "authorized person" means an officer of a revenue department, an officer of the Revenue Board, a member of the Jamaica Constabulary Force or any other person authorized by a Commissioner, and any person acting in aid of such officer or person;

(b) "relevant law" means any enactment relating to revenue.

17F.—(1) No obligation as to secrecy or other restriction upon the disclosure of information imposed by any law or otherwise shall prevent—

(a) a Commissioner; or

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(b) an officer of a revenue department who has, in any particular case, been authorized by the Commissioner of that department, from disclosing information or producing documents to another Commissioner or officer of another department so authorized for the purpose of assisting that Commissioner or other officer, as the case may be, in the performance of his duties under this Act.

(2) Information or documents shall not be supplied under this section except pursuant to a request in writing from the Commissioner or the officer of a revenue department who requires such information or documents.

(3) Information obtained pursuant to this section shall not be disclosed except—

(a) to the Commissioner or the officer of a revenue department on whose behalf it was obtained; or

(b) for the purpose of any proceedings connected with a matter in relation to which the Commissioner or the other officer performs duties.

17G.—(1) Where a Commissioner has reasonable grounds for suspecting that a person mentioned in subsection (3) has possession or control of any information, document or record which is relevant to the duties of the Commissioner in relation to—

(a) making an assessment in relation to a taxpayer under any relevant law;

(b) making an investigation into any case involving tax evasion or for the prevention of fraud on the revenue;

(c) determining the tax liability of a taxpayer under a relevant law; or

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(d) collecting any outstanding amount owed by a taxpayer on account of tax, penalty, interest or fine under any relevant law,

the Commissioner may apply to a Judge in Chambers in accordance with subsection (2) for an order under subsection (4) in relation to the person suspected of having possession or control of the information, document or record.

(2) An application under subsection (1) shall be made ex parte and shall be in writing and be accompanied by an affidavit.

(3) The person referred to in subsection (1) is—

   (a) a bank licensed under the Banking Act;
   (b) a financial institution licensed under the Financial Institutions Act;
   (c) a person registered under the Public Accountancy Act;
   (d) a building society registered under the Building Societies Act;
   (e) a society registered under the Cooperative Societies Act or the Industrial and Provident Societies Act, as the case may be;
   (f) a person who is or has been, a party to any business transaction with the taxpayer in question.

(4) Where an application is made for an order in relation to any person, the Judge in Chambers, if satisfied that the Commissioner concerned has requested the information, document or record from the taxpayer without success and that in all the circumstances of the case, there are reasonable grounds for making the order, may make an order requiring the person to—

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(a) produce to the Commissioner or an authorized person named in the order, any information, document or record of the kind referred to in subsection (1) that is in the person’s possession or control; or

(b) make any such document or record available to the Commissioner or that authorized person, as the case may be, for inspection.

(5) A person referred to in subsection (3) (c) shall only be required to furnish information, documents or records which form part of a taxpayer’s accounting records.

(6) An order under subsection (4) shall specify the time when and the place where the information, document or record shall be produced or made available, as the case may require.

(7) Any obligation to maintain secrecy or any restriction on the disclosure of information or the production of any document or record imposed on any person by or under any of the Acts referred to in subsection (3) shall not apply to the disclosure of information or the production of any document or record pursuant to a requirement under this section.

(8) A person who—

(a) refuses to comply with an order made in relation to that person under this section; or

(b) knowingly provides false or misleading information in purported compliance with such order, is guilty of an offence and liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding two hundred thousand dollars.

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17H.—(1) Every person having an official duty or being employed in the administration of this Act shall—

(a) regard and deal with as secret and confidential all documents, information and records obtained pursuant to section 17F or 17G relating to the income or items of income of any person; and

(b) make and subscribe a declaration to that effect before a Justice of the Peace.

(2) Every person referred to in subsection (1) having possession of or control over any documents, information or records, who at any time communicates or attempts to communicate such information or anything contained in such documents or records to any person—

(a) other than a Commissioner or an officer of a revenue department or any other person to whom he is authorized by the Minister to communicate it pursuant to any other law; or

(b) otherwise than for the purposes of this Act, is guilty of an offence under this Act and liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding nine months or to both such fine and imprisonment.

(3) Any person to whom information is communicated pursuant to an authority of the Minister in that behalf shall regard and deal with such information as secret and confidential and shall make and subscribe a declaration to that effect before a Justice of the Peace.

(4) Any person referred to in subsection (3) who at any time communicates or attempts to communicate any information referred to in that subsection to any person otherwise than for the purposes of this Act, is guilty of an offence under this Act and liable on summary conviction
in a Resident Magistrate's Court to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding nine months or to both such fine and imprisonment.

17l.—(1) A Commissioner or authorized person may, for the purposes of exercising any power under a relevant law, enter during office hours the business premises of a taxpayer and may—

(a) carry out an audit or examination of any accounts, books, records or any other documents relating to that business; or

(b) inspect any property or goods described in the inventory of the property and goods of that business and any other assets which in the opinion of the Commissioner or the authorized person, are relevant for the purposes of the power being exercised as aforesaid.

(2) Any person who is responsible for the operation of any business in relation to which entry on the premises is made under this section shall, when required by a Commissioner or the authorized person, as the case may be—

(a) furnish that Commissioner or the authorized person, as the case may be, with such information, within such time not being less than seven days, and in such form as may be specified; or

(b) produce or cause to be produced to that Commissioner or authorized person for inspection, any document or record relating to the income of the business and, if so required, permit the Commissioner or authorized person to make copies of or extracts from the document or record.
(3) Where an inspection is being carried out under this section and no records are available for the purpose of assessing the tax liability of a taxpayer for—

(a) a year of assessment as defined in the Income Tax Act; or

(b) any previous period for which a taxpayer is liable to tax under any other enactment,

a Commissioner or authorized person may require the production of current documents or records for inspection under this section, so, however, that no such documents or records shall be removed from the premises.

(4) A person who contravenes subsection (2) is guilty of an offence and liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one hundred thousand dollars and in default of payment thereof to imprisonment for a term not exceeding nine months.

17J.—(1) Where a Judge of the Revenue Court is satisfied on information on oath by a Commissioner that there are reasonable grounds for suspecting that—

(a) fraud has been committed by a taxpayer and evidence of such fraud is to be found on premises specified in the information; or

(b) a taxpayer has failed to comply with any requirement of a relevant law relating to—

(i) the furnishing of information or the production of any documents or records; and

(ii) the payment of any tax which that taxpayer is liable to pay under that law; and

(iii) any notice served on that taxpayer by the Commissioner or any requirement made by
the Commissioner in relation to the furnishing of information, the production of documents or records or the payment of any such tax,

and that evidence of such failure is to be found on any premises specified in the information, the Judge of the Revenue Court may grant a search warrant authorizing the Commissioner or authorized person named in the warrant to enter, at any time within one month from the date of the warrant, the premises specified in the information and to search those premises.

(2) A warrant issued under this section may empower the person named therein—

(a) to make copies of any books, records or other documents relevant to the tax liability of the taxpayer;

(b) if the circumstances so warrant, to detain and remove such books, records or other documents for the purpose of making copies thereof, so, however, that any period of detention authorized by the warrant shall not exceed seven days.

(3) Where, upon the execution of a warrant issued under this section, any books, records or other documents are detained and removed as provided in subsection (2) (b), the Commissioner or the authorized person named in the warrant shall prepare an inventory of such books, records or other documents and shall give a copy thereof, certified by the Commissioner or the authorized person to be a true copy of the inventory, to the taxpayer concerned or, as the case may be, to the owner or occupier of the premises who is present at the time of execution of the warrant.

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(4) An inventory prepared in accordance with subsection (3) shall, in any proceedings under any relevant law, be admissible as \textit{prima facie} evidence of the matters stated therein.

(5) For the purposes of the exercise of any power under this section it shall be lawful for the Commissioner or authorized person, as the case may be, to—

\begin{enumerate}[(a)]
  \item open the lock of a door, box, safe or other receptacle which the Commissioner or authorized person has reasonable grounds to believe is relevant to the search, using such force as may be necessary;
  \item search any person found at the premises in question if the Commissioner or authorized person has reasonable cause to suspect that the person has, on his person, any books, records or other documents which are so relevant;
  \item record a statement on oath or affirmation of a person found on the premises who is in possession of or has custody or control of, any books, records or other documents or anything mentioned in paragraph (b);
  \item seek the assistance of any member of the Jamaica Constabulary Force;
  \item take an inventory of any money, bullion, jewellery, stocks or other valuables found at the premises.
\end{enumerate}

(6) Where an inventory is taken in accordance with paragraph (c) of subsection (5), the Commissioner or authorized person shall give a copy thereof certified by the Commissioner or authorized person as a true copy, to the taxpayer or the owner or occupier of the premises on which the search is carried out.

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(7) Where, in the exercise of any powers under subsection (5) (a) the lock of any door is broken, the Commissioner or an authorized person, as the case may be, shall forthwith take such steps as are necessary to ensure that the premises are restored to the same level of security as existed immediately before the exercise of those powers.

17K.—(1) Where, during a search of any premises carried out under section 17J or in the course of any audit, inspection or examination carried out under section 17I, a Commissioner or authorized person is of the opinion that it is necessary, for the protection of the revenue, to impound any books, records or other documents found on those premises, the Commissioner or authorized person—

(a) may, subject to the provisions of section 17I (3) relating to current records, take such books, records or other documents into his custody; and

(b) shall give to the person from whose custody such books, records or other documents were taken, a receipt therefor signed by the Commissioner or authorized person.

(2) Where any books, records or other documents are taken into the custody of a Commissioner or authorized person pursuant to this section—

(a) the taxpayer concerned shall, during any period in which they are in the custody of the Commissioner or authorized person, be permitted upon request, to make copies thereof or to take extracts therefrom at such times as may be agreed between that taxpayer and the Commissioner or authorized person;

(b) the Commissioner or authorized person shall—

(i) take such steps as may be necessary to
ensure the safekeeping of such books, records or other documents; and

(ii) unless the Judge of the Revenue Court permits otherwise, return such books, records or other documents to the taxpayer concerned within thirty days after the date on which such books, records or other documents are so taken into custody.

17L. Where, pursuant to any provision of this Part, a Commissioner or authorized person makes copies of any document, book or record, such copies shall be certified by a Justice of the Peace as true copies and shall be admissible in evidence as proof of the matter therein recorded.

17M. Any person who obstructs, hinders or prevents a Commissioner or authorized person in the exercise of any powers conferred upon the Commissioner or authorized person by this Act, is guilty of an offence and liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding two hundred thousand dollars or to imprisonment for a term not exceeding nine months or to both such fine and imprisonment.

17N. Where an offence against this Act is committed by a body corporate, the liability of whose members is limited, then notwithstanding and without prejudice to the liability of that body, any person who at the time of such commission was a director, general manager, secretary or other similar officer of that body or was purporting to act in any such capacity shall be liable to be prosecuted as if he had personally committed the offence and shall, if on such prosecution it is proved to the satisfaction of the court that he consented
to, or connived at, or did not exercise all such reasonable
diligence as he ought in the circumstances to have exercised
to prevent the offence, having regard to the nature of his
functions in that capacity and to all the circumstances, be
liable to the like conviction and punishment as if he had
personally been guilty of that offence.

PART VII—*General*

18.—(1) The Minister may, by order, with effect from any
date specified in the order, not being earlier than the 1st
day of September, 1985, alter any law if he considers
such alteration to be necessary or expedient on account of
anything contained in this Act.

(2) An order made pursuant to subsection (1) shall
be subject to affirmative resolution.

(3) In this section—
"alter" includes adapt or repeal;
"law" includes any instrument having the force of law,
but does not include this Act.

19. The Minister may make regulations generally for
giving effect to the objects and purposes of this Act.