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**THE JAMAICA DAIRY DEVELOPMENT BOARD ACT**

**THE JAMAICA DAIRY DEVELOPMENT (CESS) ORDER, 2010**

In exercise of the powers conferred upon the Jamaica Dairy Development Board by section 18 of the Jamaica Dairy Development Board Act the following Order is hereby made, with the approval of the Minister:—

1. This Order may be cited as the Jamaica Dairy Development (Cess) Order, 2010.

2. In this Order—

“fluid equivalent volume” means the equivalent volume of fresh milk required to produce one kilogram of a specified dairy product;

“fresh milk” means milk that has its original qualities unimpaired;

“milk fluid equivalent chart” means a chart supplied by the Board to guide the conversion of imported quantities of dairy products into fluid equivalent volume.

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Schedule. “specified dairy product” means the dairy products specified in the Schedule.

3. A cess is hereby imposed on—

- (a) the importation into Jamaica of a specified dairy product; and
- (b) the trade in fresh milk produced in Jamaica.

4.—(1) The cess imposed on the import of any specified dairy product shall be assessed on the fluid equivalent volume of the imported dairy product at a rate of one per cent of the average farm gate price of the locally produced fresh milk in the previous calendar year.

(2) The cess imposed on the trade in fresh milk produced in Jamaica shall be at a rate of one per cent of the average farm gate price of fresh milk produced in Jamaica recommended in the previous year by the Board pursuant to section 5 (2) (e) of the Act.

(3) The Board shall, no later than the fifteenth day of January in each year—

- (a) provide the Commissioner of Customs with a milk fluid equivalent chart; and
- (b) cause the average farm gate price to be applied to the calculation of the cess payable for that year to be published in the *Gazette*.

5. The Commissioner of Customs shall collect the cess on the items mentioned in paragraph 3 (a) and shall, remit the cess collected to the Minister responsible for finance for the account of the Board.

6.—(1) The Processor shall collect from each producer who delivers fresh milk to the processing plant, a sum equivalent to one-half of the cess payable on the quantity of fresh milk produced in Jamaica delivered and shall remit the sums to the Board in accordance with paragraph 7.

(2) The processor shall pay the other half of the cess payable under these Regulations.

7. A person who is required under this Order to pay or remit cess to the Board, shall do so on a monthly basis and in each case within a period of ten days after the last day of the month during which the fresh milk produced in Jamaica in respect of which the cess is payable, was sold or purchased.

8.—(1) A person who fails to pay or remit the cess to the Board as provided under Regulation 3 shall, in addition to the cess, be liable to pay interest of twelve per cent for the first month or part of the month in which the cases remains unpaid and six per cent compound interest for each subsequent month or part of a month in which the cess remains unpaid.

