

U.S. PUBLIC LAW 96-608 / AND JAMAICA'S EXEMPTION

On August 12, 1981, the Treasury Department of the United States announced The signing of a Protocol to the proposed Income Tax Treaty with Jamaica. The Protocol was assigned in Kingston, Jamaica, on July 17, 1981, by Jamaican Prime Minister Edward Seaga and United States Ambassador to Jamaica, Loren Lawrence.

The Protocol falls under Article 25, a new paragraph 7, as follows:

“7. Expenses incurred by a citizen or resident of the United States in connection with attendance at a convention, seminar or similar meeting held in Jamaica shall be deductible for the purpose of taxation in the United States to the same extent as if the convention, seminar or similar meeting were held in the United States.

This paragraph applies only to ordinary and necessary business expenses for:

- a) lodging, meals and the personal sustenance and comfort of the traveler while at the convention;
- b) registration at the convention and books and other similar materials necessary for attendance at the conventions; and
- c) ground and air transportation to and from the convention site, but not in excess of the amount deductible under the laws of the United States with respect to transportation expenses incurred in connection with travel outside the United States.”

On December 16, 1981, the above was passed on the floor of the U.S. Senate by voice vote.