

VOLUME 7

SECTION 4

JAMAICA'S TAX REQUIREMENTS AND PROCEDURES

**The Responsibility of
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CHAPTER I

TAX POLICY AND ADMINISTRATION

I.0 TAX POLICY

Jamaica's taxation policy, formulated by the Ministry of Finance & Planning, is designed to encourage savings and investment while seeking to maximize collection of tax revenues to adequately fund the Government's programmes and projects. This policy is implemented through an administrative arm of the Ministry, namely, The Tax Administration Directorate.

I.1 INCENTIVES

Incentives are offered by way of exemption from tax. Investors, both residents and non-residents, may benefit from:

- i exemption under The Industrial Incentives Act, The Export Industry Encouragement Act, The Hotel Incentives Act, The Shipping Incentives Act, The Motion Picture Industry Encouragement Act, The Jamaica Export Free Zones Act, The Foreign Sales Corporations Act, The Cooperative Societies Act and The Resort Cottages Act.
- ii exemption under The Income Tax Act in respect of prescribed agricultural activity.
- iii exemption on income earned from the ownership of shares in entities listed on the Jamaica Stock Exchange (JSE).
- iv deferment of General Consumption Tax (GCT) if they invest in the manufacturing sector.
- v entering raw materials duty-free, subject to certain conditions.
- vi The Urban Renewal (Tax Relief) Act, which offers exemptions on income and incentives on capital expenditure to approved organizations or approved developers in a special development area. Approved enterprises may be granted a tax holiday of up to ten (10) years. Income from qualifying activities in the Export Free Zone is exempt from tax indefinitely and income derived from convention hotels is exempt up to fifteen (15) years.

For further information, the Commissioner of Taxpayer Audit and Assessment may be contacted.

1.2 DOUBLE TAXATION TREATIES

Double Taxation occurs when an individual is a resident in more than one country or tax regime in the same tax year and becomes liable to pay tax (usually income tax) in both countries. To relieve the individual's tax burden, several countries have entered into Double Taxation Treaties with each other. In the treaties, the countries agree on the rate of income tax to be paid by a resident for different types of income. A non-resident individual residing in a country which has a Double Taxation Treaty with Jamaica is subject to the following rates of income tax shown in the table below.

1.3 CONCESSIONARY WITHHOLDING TAX

Countries whose residents benefit from Concessionary Withholding Tax rates are listed below:

| Double Taxation Treaty Country | Dividends | | Interest % | Royalties % | Management Fees % |
|--------------------------------|------------------------|-------------------------|------------|-------------|---------------------------------|
| | i Portfolio Investment | ii Substantial Holdings | | | |
| Canada | 15.0 | 22.5 | 15.0 | 10.0 | 12.5 |
| Denmark | 15.0 | 10.0 | 12.5 | 10.0 | 10.0 |
| Germany | 15.0 | 10.0 | 12.5 | 10.0 | 33 1/3 company 25 individual |
| Israel | 22.5 | 15.0 | 15.0 | 10.0 | 33 1/3 company 25 individual |
| Norway | 15.0 | 15.0 | 12.5 | 10.0 | 10.0 |
| Sweden | 22.5 | 10.0 | 12.5 | 10.0 | 10.0 |
| United Kingdom | 15.0 | 10.0 | 12.5 | 10.0 | 12.5 |
| United States | 15.0 | 10.0 | 12.5 | 10.0 | Taxed as business profit |
| Caribbean Community | | | 15.0 | 15.0 | 15.0 |
| Switzerland | 15.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| Peoples' Republic of China | 5.0 | | 7.5 | 10.0 | |
| France | 15.0 | 10.0 | 10.0 | 10.0 | 10.0 |

- i **Portfolio Investment** - investments by an individual or small investment by a company.
- ii **Substantial Holdings** - direct substantial investment by a non-resident company in the company paying the dividends.

I.3.1 Member States of Caribbean Community

| | | |
|---------------------|------------|--------------------------------|
| Antigua and Barbuda | Grenada | Jamaica |
| Dominica | Montserrat | St. Vincent and the Grenadines |
| Trinidad and Tobago | Guyana | Belize |
| St. Lucia | Barbados | |

I.3.2 Signatories to the Caribbean Community Treaty

| | | |
|-----------|---------|------------|
| Barbados | Belize | Dominica |
| Grenada | Jamaica | Montserrat |
| St. Lucia | | |

N.B. Non-resident individuals are not eligible for the nil rate (tax-free income)

I.4 RATES

- i **Income Tax:**
 - Individual - 25% of emoluments over \$193,440
 - Company - 33 1/3 %
 - Building Society 30%
 - Life Assurance 15%
 - Tax on Premium Income: Regionalized Insurance Companies
3% of premium income, other 4% of premium income
- ii **Education Tax:**
 - Individual - 2%
 - Employers - 3%
- iii **General Consumption Tax** - 16.5% (except for Tourism, Motor Vehicle and Telecommunication Services)
- iv **Human Employment and Resource Training** - Company 3%

v **National Insurance:**

- Individual - 2.5% of emoluments not exceeding \$9,615.38 per week or \$500,000 per annum
- Self-employed Individual - 5% of annual earnings not exceeding \$500,000
- Company - 2.5%; Domestic Worker and member of the Jamaica Defence Force and their employers - \$10 per week each and Voluntary Contributor - \$20 per week

vi **Assets Tax - See below****1.5 ASSETS TAX**

The current rates as outlined in the First Schedule of the Assets Tax (Specified Bodies) (Amendment) Act, 2005 are as follows:

| | Description of Companies and Registered Societies | Tax |
|------|--|------------|
| i | Where the aggregate value of the assets does not exceed \$50,000 | \$1,000 |
| ii | Where the aggregate value of the assets exceeds \$50,000 but does not exceed \$500,000 | \$2,000 |
| iii | Where the aggregate value of the assets exceeds \$500,000 but does not exceed \$1,000,000 | \$4,000 |
| iv | Where the aggregate value of the assets exceeds \$1,000,000 but does not exceed \$5,000,000 | \$10,000 |
| v | Where the aggregate value of the assets exceeds \$5,000,000 but does not exceed \$10,000,000 | \$15,000 |
| vi | Where the aggregate value of the assets exceeds \$10,000,000 but does not exceed \$50,000,000 | \$20,000 |
| vii | Where the aggregate value of the assets exceeds \$50,000,000 but does not exceed \$100,000,000 | \$25,000 |
| viii | Where the aggregate value of the assets exceeds \$100,000,000 | \$35,000 |

1.6 TAX ADMINISTRATION - BACKGROUND

Between 1996 and 1999, Jamaica's Tax Administration System underwent a major restructuring exercise under the Tax Administration Reform Project (TaxARP). This was followed by the Customs Modernization Project. These major tax reforms resulted in the establishment of new and restructured tax departments organized along functional lines rather than tax type and form the core of the Tax Administration Directorate.

1.7 TAX ADMINISTRATION DIRECTORATE

The Tax Administration Directorate comprises the Director-General's Executive Office (DGEO) and the new Tax Departments as follows:

1.7.1 Director General's Executive Office (DGEO)

The Director General, Tax Administration, oversees and guides the operations of the Tax Administration Directorate through an Executive Office staffed with specialists who have a broad knowledge of Tax Administration operations. The Director General, to whom the Commissioners of the Tax Departments report, is directly responsible to the Financial Secretary for the Tax Administration Directorate's operations.

1.7.2 Inland Revenue Department (IRD)

The IRD has full responsibility for all tax collections (except Customs Duties, Stamp Duty and Transfer Tax), compliance and taxpayer service functions. It has twenty-eight (28) collectorates/tax offices island-wide, including four (4) "One-Stop Revenue Service Centres" located in Montego Bay, Constant Spring, Spanish Town and May Pen established to reduce the expense and time burdens placed on taxpayers in an effort to enhance voluntary compliance. There is now a "29th Virtual Collectorate" at www.jamaicatax-online.gov.jm. See Chapter 6 for more information.

1.7.3 Taxpayer Audit and Assessment Department (TAAD)

The TAAD conducts tax audits, and assessments and pursues related tax-fraud issues islandwide. This Department has responsibility for the review, examination and investigation (including criminal investigation) of tax submissions, returns and declarations, to assess the proper amount of taxes due and payable for income tax, general consumption tax (GCT) and special consumption tax (SCT), stamp duty and transfer tax (SDTT), education tax and asset tax. TAAD also processes income tax and GCT refunds; registers

and deregisters taxpayers for GCT; and grants approval for charities and exempt organizations and Employee Share Ownership Participation (ESOP) Schemes.

1.7.4 Tax Administration Services Department (TASD)

The TASD's role is to provide services and co-ordinate functions common to all Tax Departments, which include the provision of the following centralized services:

- i Legal Services
 - ii Taxpayer Support Services [Tax Help; Taxpayer Education; Public Relations; Forms, Manuals and Procedures; Taxpayer Registration (decentralized through the Collectorates/Tax Offices islandwide)]
 - iii Training
- Property Services and Procurement (which oversees the provision of shared services in the "One-Stop Revenue Service Centres")

1.7.5 Customs Department (CD)

The Customs Department has responsibility for the collection of duties and taxes on items that are **imported** to Jamaica. These taxes and duties include:

- i Import Duty/Customs Duty
- ii Stamp Duty
- iii Additional Stamp Duty
- iv General Consumption Tax (GCT)
- v Special Consumption Tax (SCT)

The rates of duty are published in the Jamaica Customs Tariff; and the duties and applicable taxes should be paid to a Customs Cashier at the Customs House or at each clearance point, for example, wharf or airport. The Customs Department also provides border protection and facilitates trade.

1.7.6 Taxpayer Appeals Department (TAD)

The TAD is responsible for processing appeals to decisions made by tax commissioners as well as processing waiver applications of all the tax types except Customs Duties.

1.8 TAX ADMINISTRATION VISION

A professional, transparent and equitable tax administration achieving a high level of voluntary compliance.

1.9 TAX ADMINISTRATION MISSION

To provide the highest quality service that is equitable to all stakeholders, to inspire public confidence in the administration of the tax laws and to foster voluntary compliance and optimize revenue collection.

1.10 TAX ADMINISTRATION OBJECTIVES

In order to fulfill its mission, the Tax Administration Directorate endeavours to achieve the following objectives:

- i Ensure adherence to policies and procedures
- ii Provide technical support to the Tax Departments
- iii Guide the integration of the Tax Departments
- iv Promote economy, efficiency and effectiveness of inter-departmental systems by conducting independent comprehensive internal audits of all Tax Departments

CHAPTER 2

LEGAL REQUIREMENTS: REGISTRATION AND FILING OF RETURNS

2.0 REGISTRATION

Prior to the start of business operations, individuals and organizations are required to complete the following registrations:

2.0.1 Registration for Taxpayer Registration Number (TRN)

- i The Revenue Administration (Amendment) Act 1994 PART VIB titled Registration of Taxpayers makes provision for the registration of taxpayers through an application by taxpayers (individuals and organizations) to the Registration Authority, which is responsible for the registration of taxpayers.
- ii The Tax Administration Services Department (TASD) was designated the Registration Authority with effect from the 1st December 1999 by The Revenue Administration (Designation of Registration Authority) (No. 2) Order, 1999 under the Revenue Administration Act.
- iii Upon registration with the Registration Authority, the taxpayer (individuals and organizations) will receive a Taxpayer Registration Number (TRN) that must be used at all times when transacting business with the Tax Departments. For more information on the TRN application process, see 3.6 in Chapter 3.

2.0.2 Registration for Statutory Deductions

- i Income and Education Tax

There is no formal registration process for Income and Education Tax. However, the law requires that both employers and employees pay these taxes.

- ii Income Tax

The Income Tax Act 1955 provides for the taxing of an individual's salary as well as the profits of a company (See Section 5). For

more information on the payment procedures, see 4.0.1 in Chapter 4.

iii Education Tax

The Education Tax Act of 1983 established the Education Tax. The Act states that an Education Tax shall be payable by taxpayers (See Section 4), whom it defines as: employed persons, self-employed persons and employers (See Section 3). For more information on the payment procedures, see 4.0.2 in Chapter 4.

iv Registration for National Insurance Scheme (NIS)

The National Insurance Act of 1965 established the National Insurance Scheme. Section 3 of the Act requires that every person over the age of eighteen (18) and under the retirement age who having fulfilled such conditions as may be prescribed as to domicile or residence in Jamaica and is gainfully occupied in Jamaica, or is in such employment outside Jamaica (as specified in Section 7) shall become insured and remain insured until he/she reaches retirement age.

Section 4 of the Act makes provision for a contribution to be payable by insured persons and by employers in accordance with provisions outlined in the Section. Employers should register with the NIS office in order to make the required payments for the company and their employees. For more information on the application process, see 4.0.3 in Chapter 4.

v Registration for General Consumption Tax (GCT)

The General Consumption Tax Act, 1991, imposed the general consumption tax (GCT) on October 22, 1991, which has simplified and modernized the Jamaican indirect tax system. In accordance with The General Consumption Tax Act, every person carrying on a taxable activity is required to register with the Taxpayer Audit and Assessment Department (TAAD) (See Directory at Page 39). For more information on the GCT application process, see 5.1 in Chapter 5.

vi Registration for Human Employment and Resource Training (H.E.A.R.T)

There is no formal registration process for H.E.A.R.T. The Human Employment and Resource Training Act of 1982 established the H.E.A.R.T Trust. The Act states that employers shall pay a contribution in respect of emoluments paid to their employees [Section 12 (1)]. For more information on the payment procedures, see 4.1 in Chapter 4.

2.1 FILING OF RETURNS

i Income Tax

Section 65 (1) of The Income Tax Act states: "Every taxpayer shall, before the 15th day of March in every year of assessment compute the amount of his estimated income tax for such year, and pay such tax to the Collector of Taxes in four (4) equal installments on or before the following installment dates in such year, namely the 15th of March, the 15th of June, the 15th of September and the 15th of December". The final return for the previous year and an estimated tax return for the current year must be filed by March 15.

ii Deduction at Source

For income tax deducted at source, such as pay as you earn (PAYE) where the employer deducts the amount from employees, the Act requires that the amount deducted should be paid over to the IRD within fourteen (14) days after the end of the calendar month in which the deduction was made. [See Section 41 (1)]

iii Penalty for Non-compliance

It is a serious breach if a taxpayer does not file the required Annual Return to the TAAD. If a taxpayer fails to file a Return, the Commissioner, Taxpayer Audit and Assessment, may send the taxpayer an estimated assessment inclusive of penalty, or the Commissioner, Inland Revenue, may issue a Court Summons for the Return. See penalty under Section 100 of the Income Tax Act for further details.

iv Taxpayer's Right of Objection and Appeal

Section 75 (4) of the Income Tax Act states, "if any person disputes the assessment (including any determination or other decision made by the Commissioner before the making of the assessment, and upon which it is based) he may apply to the Commissioner, by notice of objection in writing, to review and to revise the assessment made upon him. Such application shall state precisely the grounds of objection to the assessment and shall be made within thirty (30) days from the date of the service of the notice of assessment."

v Taxpayer's Responsibility to Furnish Particulars

Section 75 (5) provides that it is the taxpayer's responsibility to furnish such particulars as the Commissioner may deem necessary with respect to the income of the person assessed and to produce all books and other documents in his custody or under his control relating to such income. Where a taxpayer refuses or neglects to furnish the necessary particulars, the notice of objection shall cease to have effect and the assessment as made shall remain.

vi Commissioner to agree on assessment/give decision in writing

If, however, a taxpayer and the Commissioner are able to come to an agreement as to the amount at which he is liable to be assessed, the assessment shall be amended accordingly. In any other event the Commissioner shall give notice in writing to the taxpayer of his decision in respect of the objection [See Section 75 (6) of The Income Tax Act].

vii Appeal to Commissioner of Taxpayer Appeals

If the taxpayer is dissatisfied with a decision of the Commissioner, the taxpayer may appeal against that decision to the Commissioner of Taxpayer Appeals within thirty (30) days of the receipt of the decision.

viii Appeal to Revenue Court

If the taxpayer is still dissatisfied with the decision of the Taxpayer Appeals Department, the taxpayer may appeal to the Revenue Court within thirty (30) days of the date of receiving the

Commissioner's decision. [See Section 76 (1) of The Income Tax Act].

2.1.2 Education Tax

- i Section 9 (1) of The Education Tax Act states that where an employer who is liable to pay education tax fails to pay the contributions within the prescribed time, and the Commissioner is unaware of the amount, if any, which the employer is liable to pay, the Commissioner may give notice to the employer requiring him to render, within a specified time (given in the Notice) a Return showing the name of every employed person to whom he made payment during the period, the amount of such wages paid, the amount of education tax due to be paid on behalf of the employee and in respect of the employer's tax.
- ii Penalty for Non-compliance

Section 12 (1) of The Education Tax Act states that failure to comply with the payment and collection of education tax, the employer shall be liable on summary conviction in a Resident Magistrate's Court to pay any amount outstanding and in addition a fine not exceeding five thousand dollars (\$5,000) or treble the amount of education tax which is unpaid, whichever is greater, and in default of such payment to imprisonment with or without hard labour for a period not exceeding twelve (12) months.

2.1.3 General Consumption Tax (GCT)

- i The GCT is a tax on goods and services imported into Jamaica and on all business transactions carried on by registered taxpayers under section 27 of the GCT Act.

The General Consumption Tax Act requires that registered taxpayers remit the net GCT collected to the Collector of Taxes (Inland Revenue Department) within thirty (30) days or, in some cases, fifteen (15) days following the end of each taxable period, or in other cases, at the direction of the Commissioner.

ii Penalty and Surcharge

The sanctions applicable for late filing and payment of GCT for taxable periods from April 1, 1995 are as follows:

- A penalty for late filing of returns - \$1,000 (in the case of individuals) and \$2,000 (in the case of bodies corporate) - or 15% of the tax, which was due and payable, whichever, is greater.
- Penalty for the late payment of tax - 15% of the tax unpaid
- In addition to the penalties, a Registered Taxpayer who does not make a return or pay tax on the prescribed date for two (2) or more taxable periods within a twelve (12) month period shall be liable to a surcharge of 10% of the tax payable in respect of the third and each subsequent taxable period for which the return is not made or the tax not paid.

Furthermore, interest at 2 ½% per month or part thereof will apply to the total amount of tax, penalty or surcharge from the date on which the amounts are due until the date of payment. For further information on filing GCT Returns, see Chapter 5 or the TAAD may be contacted for further information (See Contact Information Directory at Page 39).

2.1.4 Human Employment and Resource Training (H.E.A.R.T)

Section 12 (1) of The H.E.A.R.T Act states that contributions shall be payable by employers in respect of emoluments paid to their employees and shall be collected by the Commissioner of Inland Revenue and paid into the H.E.A.R.T. Fund.

ii Penalty for Non-compliance

Section 24 (1) of The H.E.A.R.T Act states that any employer who fails or neglects to pay contributions, such employer shall be liable on summary conviction in a Resident Magistrate's Court to pay any amount outstanding at the date of conviction and in addition a fine not exceeding five thousand dollars (\$5,000) or treble the amount of contribution which is unpaid, whichever is greater, and in default of such payment to imprisonment with or without hard labour for a period not exceeding twelve (12) months.

2.1.5 National Insurance Scheme

- i The National Insurance (Collection of Contributions) Regulations, 1966, Part IV Section 17 states that an employer shall within fourteen (14) days after the end of every month pay the Collector all amounts of wage-related contributions deductible from wages paid by the employer during the month together with an equal amount by way of employer's wage-related contributions.

- ii Collector requires return data if contribution not paid

Section 18 (1) states "if at the expiration of the fourteen days after the end of any month the employer has paid no amount either of wage-related contributions or of flat rate contributions to the Collector under regulation 17 in relation to that month and the Collector is unaware of the amount, if any, which the employer is liable so to pay, the Collector may give notice to the employer requiring him to render, within the time limited in the notice, a return showing the name of every employed person to whom he made any payment of wages in the period from the preceding relevant Monday to the day (being the last day of a month) limited by the notice, together with such particulars with regard to each such employed person as the notice may require, being particulars of - the payments of wages made to him during that period; the total amount of wage-related and flat rate contributions that the employer was entitled to deduct during that period, and any matter affecting the calculation of such amount".

- iii Penalty for Non-compliance

Section 44 (1) of The NIS Act states that, if any employer fails to pay, at or within the time prescribed any contribution which he is liable to pay, he shall for each offence be liable on summary conviction in a Resident Magistrate's Court to pay a fine not exceeding ten thousand dollars (\$10,000) or treble the amount of the contribution which is unpaid, whichever is greater. In default of payment, he is liable to imprisonment with or without hard labour for a period not exceeding twelve (12) months.

2.1.6 Assets Tax

- i Section 3 (1) of The Assets Tax (Specified Bodies) Act states that every specified body (company under The Companies Act, a

society registered under The Industrial and Provident Societies Act and such other body as may be prescribed by order subject to negative resolution) shall make and submit to the Commissioner, Inland Revenue, an annual declaration of the value of its assets and shall in relation thereto pay the tax prescribed in the First Schedule.

ii Declaration required by authorized date

The declaration must be submitted on or before the 1st day of September in each year and be accompanied by such documents as the Commissioner may prescribe by notice published in the Gazette. In addition, the declaration must be based on the value of the assets as indicated in the Balance Sheet and Profit and Loss Account as related to the assessment of income tax for the year of assessment immediately prior to September 01 or the date authorized.

iii Penalty for Non-compliance

Section 3 (7) states where the specified body fails to furnish any declaration or the prescribe tax, the Commissioner, Inland Revenue, may issue the prescribed notice to the specified body requiring that body to submit the declaration and pay the tax within the period specified in the notice. In addition, where the Commissioner, Taxpayer Audit and Assessment, realizes that the value of the assets declared is incorrect, he may not later than five (5) years serve notice on the specified body with the assessed value of the assets and the tax to be paid for the year the assets were declared. Also, where the Commissioner, Taxpayer Audit and Assessment, realizes that the value of the assets shown in the books is incorrect, he may substitute the amount with an estimated amount not greater than the purchase price of the assets.

Where the specified body disputes the amount of assessed value of the assets or tax payable, the specified body may apply to the Commissioner, Taxpayer Audit and Assessment, by notice of objection in writing to review and revise that amount. The notice must state the grounds of objection and shall be made within thirty days from the date of the service of the notice. On receipt of objection the Commissioner may by notice in writing require the specified body concerned to furnish such particulars and all books,

as he may deem necessary with respect to the value of the assets as well as summon any person to attend before him and give evidence on oath or otherwise relating to the assets of the specified body.

If any person refuses or neglects to produce any books or documents which he is required to or refuses to attend before the Commissioner, Taxpayer Audit and Assessment, without lawful excuse or willfully gives any false evidence before the Commissioner, shall be guilty of an offence and be liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one hundred thousand dollars (\$100,000). See Section 4 (1-3) of the Act.

CHAPTER 3

TAXPAYER REGISTRATION NUMBER (TRN) AND TAX COMPLIANCE CERTIFICATE (TCC)

3.0. TAXPAYER REGISTRATION NUMBER (TRN)

3.0.1 Registration and Assigning of TRNs

The TRN is a unique nine (9) digit identification number given to all taxable entities, namely: Individuals, Partnerships, Companies and other Organizations by way of an automated system consequent to application for registration. This number must be used when conducting business transactions with the Tax Departments with the exception of cash payments of property tax.

3.0.2 Individual and Organization TRNs

Both the Individual and Organization TRNs consist of nine (9) digits (referred to as the primary TRN). For example,

- An individual's TRN – 100-200-300
- An organization's TRN – 001-400-500

3.0.3 Individual Engaged in Business

However, if the individual is engaged in a business activity (Sole Proprietor) or if the organization has more than one (1) branch, his/her TRN would consist of the primary TRN plus three (3) additional digits, ranging from 001 to 999. For example,

- An individual's TRN – 100-200-300/001
- An organization's TRN – 001-400-500/002

These three (3) additional digits are used to identify a specific branch of the business since each branch would be sequentially assigned a number in this range.

3.0.4 The Revenue Administration (Taxpayer Registration Regulations)

On the 1st of April 1996, The Revenue Administration (Taxpayer Registration) Regulations, 1996 came into operation to facilitate the

registration and assigning of TRNs to taxpayers (individuals and organizations). These Regulations also introduced the 'Application for Taxpayer Registration Number (Individuals) Form 1' (Appendix 1) and the 'Application for Taxpayer Registration Number (Organizations) Form 2' (Appendix 2), among other forms. It also defined "Individual" to include:

- i a sole proprietor
- ii an individual partner

3.0.5 Organizations

"Organization", on the other hand, means any body of persons, whether corporate or otherwise and includes:

- i a Government ministry or department
- ii a partnership
- iii any educational institution

The Regulations require the submission of the relevant application form mentioned above by the taxpayer accompanied by the specified supporting documents and any additional information specified.

3.0.6 Processing Application

Processing of this application will take approximately twenty (20) minutes after submission of the completed form, after which the TRN is assigned on a temporary slip and given to the individual. In addition, if the individual is engaged as an independent contractor in a trade, business or professional activity (self-employed), he is issued with a Data Sheet. On the other hand, the organization's representative is issued a Data Sheet and a Registration Certificate.

Approximately three (3) weeks after application, the individual will return to collect his personal TRN card.

3.1 PROVISIONAL REGISTRATION NUMBER

The Regulations provide that, where a taxpayer transacts business with a Tax Department and

- i an application for registration has not been made; and
- ii the Registration Authority does not possess all the information required for registration,

The Registration Authority may register the taxpayer and assign a provisional registration number to that taxpayer prefaced by the letter "P". This provisional number will remain in effect until the registration requirements are met.

3.2 CHANGE IN INFORMATION

Where there is any change in the information relating to a taxpayer's registration, the taxpayer concerned should, as soon as possible after the change occurs, inform the Taxpayer Registration Centre (TRC) or any Collectorate islandwide of such change by the completion of a TRN Supplemental Information (Individuals) Appendix 3 for individuals and a TRN Supplemental Information (Organizations) Appendix 4 for the organizations.

3.3 TAXPAYER REGISTER

The Regulations make provision for the keeping of a Taxpayer Register containing particulars of registered taxpayers and allow for alteration of this register where there is change in the information relating to the registration of a taxpayer.

3.4 PENALTY FOR NON-COMPLIANCE WITH REGISTRATION REQUIREMENT

A taxpayer commits an offence and is liable on summary conviction before a Resident Magistrate to a fine, and, in default of payment of such fine, to imprisonment if without reasonable cause or lawful excuse he/she:

- i does not apply for registration
- ii does not give the information required

3.5 THE APPLICATION PROCESS

When applying for a TRN, individuals, sole proprietors and organizations must submit relevant documentation, as outlined below, to support their application. It should be noted that only original and certified copies of documents are accepted. See Appendix 1 for a copy of the 'Application for Taxpayer Registration (Individuals) – FORM 1' and Appendix 2 for the 'Application for Taxpayer Registration (Organizations) – FORM 2'. The forms can be submitted at the Taxpayer Registration Centre (TRC) or any of the twenty-eight (28) Collectorates islandwide (see Contact Information Directory page 39).

3.8 REQUIREMENTS FOR INDIVIDUALS AND SOLE PROPRIETORS

3.8.1 Requirements for Individuals

- i Every individual must submit a completed and signed 'Application for Taxpayer Registration (Individuals) – FORM I' (See Appendix I) with a valid form of identification (ID). Any of the following types of ID may be used.
 - Passport
 - Driver's Licence
 - National ID, Work ID, School ID, certified passport-size photograph or any other photographic ID, which **MUST** be accompanied by a certified copy of the Birth Certificate and Marriage Certificate (if applicable). If applicant's name was changed by deed poll, the Deed Poll is required.

- ii Application in Person

Applicants using a Birth Certificate and a certified photograph for ID must submit their applications in person. However, if any of the other valid forms of ID is being used, which has the applicant's signature, a bearer can submit the form. Where applications are received from overseas, a notarized copy of the identification (including full name, date of birth, photograph, signature and expiry date) must be submitted.

3.8.2 Requirements for Sole Proprietors

- i A Sole Proprietor (excluding companies) must submit a completed and signed 'Application for Taxpayer Registration (Individuals) – FORM I' (See Appendix I) with the following:
 - Valid ID (as stated before)
 - National Insurance Scheme (NIS) Card
 - Business Name Registration Certificate (BNRC) – if business has a Trade Name.
- ii Trade name different from given name

If the applicant's trade name is different from his given name, the

trade name/business name must be registered at the Companies Office of Jamaica (COJ) (formerly Registrar of Companies), under the Business Names Act. If the individual already has a TRN, ONLY the Additional Information (Individuals) should be completed, see Appendix 5.

3.9 REQUIREMENTS FOR ORGANIZATIONS

3.9.1 Requirements for Partnerships

- i The completed 'Application for Taxpayer Registration (Organizations) – Form 2' (See Appendix 2) signed by a Partner must be submitted with the following:
 - BNRC (If the Business Name is different from the Partners' given names, a BNRC must be submitted. This is issued by the COJ).
 - Verification of NIS Registration (NIS Letter or Payment Card)
 - TRN and NIS for each Partner
 - ID for Signatory Officer

3.9.2 Requirements for Companies

The completed 'Application for Taxpayer Registration (Organization) – FORM 2' (See Appendix 2) signed by a Director or the Company Secretary must accompany the:

- Certificate of Incorporation
- i Companies that were registered before February 1, 2005
 - Articles and Memorandum of Association (if the Directors are not named in the Articles of Association, either the Form 12, Form 13 or Form 23 under The Companies Act is required).
 - ii Companies registered as of February 1, 2005
 - Articles of Incorporation (if the Directors are not named in

the Articles of Incorporation, a Form 23 is required).

- Verification of NIS Registration (NIS Letter or Payment Card)
- TRN for each Director
- ID for Signatory Officer

3.10 REQUIREMENTS FOR OVERSEAS COMPANIES

The completed 'Application for Taxpayer Registration (Organizations) – FORM 2' (See Appendix 2) signed by an Authorized Officer or the Local Representative must accompany the:

- Notarized copies of Registration or Charter Documents (if company is not registered in Jamaica) or Letter of Registration from the COJ (if company is registered in Jamaica)
- Verification of NIS Registration (NIS Letter or Payment Card) if the company has employees in Jamaica
- Form 19 or 31 (issued by COJ) stating Local Representative if company is registered locally
- TRN for the Local Representative or Directors
- ID for Signatory Officer

It is not mandatory for Directors living overseas to submit individual TRNs.

3.12 REQUIREMENTS FOR OTHER TYPES OF ORGANIZATIONS

The completed 'Application for Taxpayer Registration (Organizations) – FORM 2' (See Appendix 2) signed by an Authorized Officer must be submitted with the:

- Registration / Constituting document
- Verification of NIS Registration (NIS Letter or Payment Card)
- TRN for each Officer named at Box 15/16
- ID for Signatory Officer

The term 'Authorized Officer' refers to Presidents, Principals, and Pastors.

3.13 TAX COMPLIANCE CERTIFICATE (TCC)

The Tax Compliance Certificate is a document issued to an individual or a company as proof that payments of tax liabilities and wage-related statutory deductions are up-to-date. It further serves to encourage voluntary compliance. All importers who need to submit an import entry to clear goods through Customs need a TCC as well as the following applicants for:

- i Customs Brokers Licence
- ii Quarrying Licence
- iii Betting Gaming and Lotteries Licence
- iv For Citizenship or Work Permit
- v Security Firm Registration
- vi Contracts from Government

3.13.1 Requirements for Obtaining a TCC

- i Visit Compliance Section at IRD for interview
- ii Complete an application form (Appendix 6)
- iii Submit original receipts (and copies) since January of the current year for payment of the following:
 - P.A.Y.E (Income Tax, Education Tax)
 - Company/Individual Income Tax
 - Education Tax (Self-employed individuals)
 - General Consumption Tax (GCT)
 - H.E.A.R.T. Contributions (also Remittance Advices stamped and by Collector of Taxes. Especially important if trainees are employed.)
 - National Housing Trust (NHT) contributions
 - National Insurance Scheme (NIS) contributions
 - Submit Clearance letters from NHT, HEART and NIS Offices

and from the Inland Revenue Department for Individual Income Tax, Company Income Tax, Education Tax, General Consumption Tax and Special Consumption Tax.

- Submit Certified copies of all arrangements to pay.
- Submit Taxpayer Registration Number (TRN).

CHAPTER 4

STATUTORY DEDUCTIONS, H.E.A.R.T. AND ASSETS TAX

4.0 STATUTORY DEDUCTIONS

4.0.1 Income Tax

i Income Tax is a tax on a person's statutory (chargeable) income. It is important that all taxpayers submit their Returns and pay their taxes on time, as these funds provide the necessary income for the Jamaican Government to finance its expenditure on social services such as health care and education, physical infrastructure such as road maintenance, social and national security.

ii Registration Process

There is no formal registration process for Income Tax.

ii Filing of Returns

When filing Income Tax Returns, the following forms are used depending on which category the taxpayer falls in:

- Individuals (Self-employed) – IT01 Appendix 7
- Organizations (Bodies Corporate) – IT02 Appendix 8
- Organizations (Unincorporated Bodies other than Life Assurance) – IT03 Appendix 9
- Organizations (Life Assurance) – IT04 Appendix 10
- Individuals (PAYE, Pensioners etc.) IT05 Appendix 11
- Employer's Annual Return PAYE (Income Tax) – IT06 Appendix 12
- Declaration of Estimated Income and Tax Payable – IT07 Appendix 13

iv Deductions, Payments and Receipts

When Income Tax is deducted from the employee's salary, it is submitted to the Inland Revenue Department/Tax Office on a monthly basis with the Employer's Paye (Income Tax) Monthly Remittance Deduction of Tax From Emoluments – P30 (Appendix 14). The relevant Income Tax Returns for the company/business are submitted annually. The Cashier will issue a receipt after accepting payments.

4.0.2 Education Tax

i Purpose

The main purpose of this tax is to advance educational goals.

ii Registration Process

There is no formal registration process for Education Tax.

i Filing of Returns

When filing Education Tax Returns, the following forms are used depending on which category the taxpayer falls in:

- Self-employed Person's Annual Return – ET01 Appendix 15
- Employer's Annual Return Individuals (Self-employed) – ET02 Appendix 16
- Employer's Annual Return Organizations – ET03 Appendix 17

ii Deduction Payments and Receipts

When the employer deducts education tax from the employee's salary, it is recorded on the Education Tax Deduction Card (See Appendix 18). It is then remitted to Inland Revenue Department/Tax Office using the Education Tax Remittance Card (See Appendix 19) on a monthly basis, while the Education Tax Returns are submitted annually.

4.0.3 National Insurance Scheme (NIS)

The NIS is a compulsory contributory-funded social security scheme covering all persons in Jamaica. It offers some financial protection to the worker and his/her family against loss of income arising from injury on the job, sickness, old age and death of the breadwinner. The NIS is administered by the Ministry of Labour, Social Security and Sports.

i Registration Process

When registering for NIS, the Employer Business Registration – Form R1 must be completed by all employers while employees complete the Application for National Insurance Number – Form R2, which must be submitted to the NIS Office (See Contact Information Directory at Page 39). In addition, the Form R1 must be accompanied by the relevant documentation as outlined below:

- For Limited liability company – the Certificate of Incorporation along with the Articles and Memorandum of Association.
- For Partnership and Self-employed person (with employees) – the Certificate of Registration

Upon registration, a NIS number is issued to the company/business and the employee while a Stamp Card is issued to self-employed persons only.

ii Payment of Contributions

After the business is registered, each employer must request a Deduction Card for the company from the NIS Office. The NIS Number must be stated as well as the employees' salary and NIS contributions (employer's and employee's portions). When deductions are made from the employee's salary, the amount is remitted to the Inland Revenue Department/Tax Office using a Remittance Card. A self-employed person is required to affix a twenty-dollar (\$20) stamp (sold at the Post Office) to the Stamp Card on a weekly basis. This card must be submitted to the NIS Office by the fourteenth (14th) of April each year, for which a receipt is issued.

Contributions for each month are due by the fourteenth (14th) day after the end of the month and are paid at Inland Revenue

Department/Tax Office with the use of a Remittance Card. The Cashier will issue a receipt after accepting payments.

4.1 HUMAN EMPLOYMENT AND RESOURCE TRAINING (HEART)

Some of the objectives of the HEART fund are to:

- i Develop, encourage, monitor and provide finance for training schemes for employment of trainees
- ii Provide employment opportunities for trainees
- iii Assist in the placement of persons seeking employment in Jamaica
- iv Promote employment projects

4.1.1 Registration Process

As mentioned before, there is no formal registration process for Human Employment and Resource Training (H.E.A.R.T).

4.1.2 Payment of Contributions

When paying H.E.A.R.T. contributions, the company remits the amount to the Inland Revenue Department/Tax Office on a monthly basis using a Heart Fund Remittance Advice (See Appendix 20). The Cashier will issue a receipt after accepting payments.

4.2 ASSETS TAX

This is a tax on the assets of companies and other specified institutions. For the purpose of The Assets Tax (Specified Bodies) Act, assets include:

- i Estate or interest in land
- ii Equipment, furniture, machinery, plant and other movables
- iii Outstanding balances on loans and advances made by a company
- iv Cash in hand and in bank
- v Outstanding balances due to company by sundry debtors

4.2.1 Registration Process

There is no formal registration process for Assets Tax.

4.2.2 Filing of Returns

An annual declaration of the value of their assets and payment of prescribed fee must be made on or before September 01 to the Inland Revenue Department/Tax Office using the prescribed Declaration of Assets AT01 (See Appendix 21).

A Profit and Loss Account and Balance Sheet should be filed with the Return; however, once the company has submitted a Profit and Loss Account and Balance Sheet with its Income Tax Return, it is not necessary for the company to do so again.

CHAPTER 5

GENERAL CONSUMPTION TAX (GCT)

5.0 WHAT IS GCT?

The GCT is a value-added tax, which is applied on the value added to goods and services at each stage in the production and distribution chain. It is a tax on consumption and is included in the final price the consumer pays for goods and services. Some goods and services are deemed exempt from this tax, while others are zero-rated.

For more information on the rates that are charged on particular goods or service, you may call 1-888-TAX HELP (1-888-829-4357) or visit the Tax Administration's Website at www.jamaicatax.gov.jm

5.1 REGISTRATION

Every person who carries on a taxable activity as defined under The GCT Act is required to register for GCT. Effective 2006, taxpayers may apply for registration at any of the twenty-eight (28) Collectorates islandwide as well as TAAD. Application must be made within twenty-one (21) days after the commencement of the taxable activity. However, the Commissioner may, if satisfied that the circumstances so warrant, extend the time specified.

5.1.1 Determining Registration Status

The annual gross sales will determine the registration status: if the sales turnover for the year is below the threshold of one million dollars (\$1,000,000) or eighty three thousand, three hundred and thirty three dollars (\$83,333) for each month, the entity is deemed to be a Registered Person and is not permitted to collect GCT when he/she supplies goods or services. If sales turnover for the year is above the threshold, the entity is deemed to be a Registered Taxpayer and is permitted to collect GCT when he/she supplies goods or services.

5.1.2 Notice of Registration and Data Sheet

Where the Commissioner is satisfied with the details on the Application for Registration, he/she will register the person and issue a Notice of Registration and Data Sheet in respect of a person operating below the threshold. In the event that he/she reaches the threshold, he must inform

the Commissioner within twenty-one (21) days of the day on which he qualifies for registration as a Registered Taxpayer. In respect of a person operating above the threshold, the Commissioner will issue a Certificate of Registration (available three weeks after application) and Data Sheet. These show the GCT Registration Number (TRN) and the effective date of registration.

5.2 DISPLAY OF REGISTRATION

A Certificate of Registration or an official copy of the certificate must be prominently displayed in each business outlet. If a person operates his/her business from more than one location, he/she must inform the Commissioner of this at the time of applying for registration and he/she will be issued with the required number of official copies of certificates. For more information on GCT, contact TAAD, or any of the twenty-eight (28) Collectorates/Tax Offices islandwide (see Directory at Page 39) or the toll-free service 1-888-TAX HELP (1-888-829-4357).

5.3 THE APPLICATION PROCESS

To apply for registration, a person (individual, company and partnership which is defined to include an unincorporated body, a joint venture, a trustee or a trust) must complete an Application For General Consumption Tax Registration - FORM I (See Appendix 22). This form may be obtained from TAAD or any Collectorate/Tax Office islandwide or downloaded from the Tax Administration's website www.jamaicatax.gov.jm. Instructions for completing the application form are provided at the back of the form. To register for GCT, a person must have a valid TRN. The application form for TRN may be obtained from the Taxpayer Registration Centre (TRC), or any Collectorate islandwide.

5.4 FILING OF RETURNS

There are four (4) basic types of returns:

5.4.1 General Consumption Tax Return

The Return is filed using the General Consumption Tax Return - FORM 4A (See Appendix 23). Standard Return is to be used by all registered taxpayers other than those in the Insurance, Tourism Industry and manufacturers of prescribed goods (discussed below).

5.4.2 Special Consumption Tax Return

This Return is filed on Special Consumption Tax Return - FORM 4C (See Appendix 24), which is to be used by manufacturers of prescribed goods namely: alcoholic beverages, tobacco products and petroleum products.

5.4.3 Tourism Activities Tax Return

This Return is filed on General Consumption Tax Return - FORM 4D (See Appendix 25), which is to be used by persons who carry out a tourism activity.

5.4.4 General Insurance Tax Return

This Return is filed on General Consumption Tax Return - FORM 4E (See Appendix 26), which is to be used by persons carrying out general insurance services.

5.5 PAYMENT

When making payment, the relevant GCT Return is completed and submitted to the Inland Revenue Department/Tax Office. The Cashier will issue a receipt after accepting payments.

CHAPTER 6

ONLINE SERVICES AND ELECTRONIC DROP BOXES

6.0 PAYING TAXES ONLINE

The Inland Revenue Department (IRD) has introduced a “Virtual Collectorate” to offer taxpayers the ease and comfort of paying a select set of taxes online at anytime from home or office by visiting the website www.jamaicatax-online.gov.jm

6.1 TAXES AND FEES PAID ONLINE

The taxes and fees that can be paid online are:

- i Property Tax
- ii Traffic Tickets
- iii Consumption Taxes (GCT and SCT)
- iv Betting Tax
- v Hotel Tax
- vi Other Fees, for example, Jamaica School Certificate (JSC) Exam Fees, Employment Agency Fees and Petrol Filling Station A/B/C

6.1.1 Paying Online

To pay online, persons need a valid MasterCard, Visa or Key Card, an email address and a Taxpayer Registration Number (TRN). To use the ePayment tax facility for the first time, persons must create a username and password. The simple easy to follow, five-step, user-friendly process makes online payments convenient and a more efficient, less costly use of time.

6.1.2 Five Easy Steps to PayOnline

- i Step 1:

Enter username and password, create log in and user profile if you are using the ePayment service for the first time.

- ii Step 2:

Select the tax type you wish to pay, such as Property Tax, Traffic Ticket, General Consumption Tax, Special Consumption Tax, Betting Tax or Hotel Licences then confirm tax details.

- iii Step 3:

Add to the tax total
- iv Step 4:

At the end of the transaction, either select another tax, or pay the taxes using your credit card.
- v Step 5:

View and print or write the transaction reference number for your records.

6.1.3 Modernizing Through Technology

The Virtual Collectorate is part of the Public Sector Modernization Programme to enhance government services in Jamaica through the use of Information Communication Technologies (ICT), and was developed in partnership with the Ministry of Commerce, Science and Technology as part of an eGovernment project. For further information, contact the toll-free service 1-888-TAX HELP (1-888-829-4357) or any of the 28 Collectorates islandwide.

6.2 TCC ONLINE

- i The new, fully automated Online Tax Compliance Certificate (TCC) application process came into operation at selected Collectorates islandwide on September 26, 2005.
- ii The Collectorates include: St. Andrew, St. Ann's Bay, Mandeville, May Pen, Spanish Town, Montego Bay, Savanna-La-Mar and Port Antonio. Persons can visit the Tax Administration website at: www.jamaicatax-online.gov.jm the forms are available on the same site.
- iii Taxpayers with an online TCC Login ID will be able to electronically apply for a TCC via the Tax Administration website. Upon submitting the TCC Application, an email will automatically be sent to the relevant agencies (NIS, HEART and NHT) to obtain taxpayer compliance information.
- iv Under this new system applicants will be able to track their applications. Additionally, other government agencies will be offered the opportunity of verifying the authenticity of TCC

applications presented via the Web. The entire process should be completed within 24 hours.

6.3 HOW TO APPLY FOR A LOGIN ID

- i The taxpayer must complete the Login Registration Form (See Appendix 27), obtained from a collectorate or via the website (signed and stamped with Company seal where applicable)
- ii Deliver the form to the Taxpayer Service Section at any Collectorate.
- iii Taxpayer Service Personnel will verify the information and ID presented.
- iv Taxpayer Service Personnel will email the applicant with his login and password. When taxpayers log in for the first time, they will be prompted to change their password (this is recommended).
- v If the taxpayer chooses, he/she can wait at the Collectorate for his/her login and temporary password.

6.4 ONLINE TCC PROCESS STEPS

- i Taxpayer logs onto Website: www.jamaicatax-online.gov.jm
- ii Select "To apply for TCC" and complete online form and attach documents for ease of processing.
- iii Taxpayer submits application.
- iv An automatic response will be sent to the applicant's inbox informing them that his/her application has been sent to all agencies with the application number issued.
- v Upon receiving the email from the applicant, each agency will conduct relevant checks on the applicant to verify compliance status.
- vi Individual agencies will log onto the website and enter the application number which was received in the prior email.
- vii Individual agencies will indicate the applicant's compliance status,

comment where applicable and submit this information to IRD.

- viii IRD will then accept or reject the TCC application.
- ix Applicant's status will be updated from SUBMIT to APPROVE or REJECT on the website.
- x Taxpayers will be contacted via email or telephone to inform them of their application status.

6.5 TCC BY EMAIL

The new process will enable compliant persons to apply via email for their TCC and pick up Tax Compliance Certificate within twenty-four (24) hours.

- i Download TCC form.
- ii Fill out downloaded form.
- iii Send form as an attachment to the office you desire to pick up TCC. You may collect TCC within twenty-four (24) hours after receipt of application. You can email it to the following locations:

Kingston: tcckingstreet@ird.gov.jm

Constant Spring: tccspring@ird.gov.jm

Spanish Town: tccspntwn@ird.gov.jm

Mandeville: tccmandeville@ird.gov.jm

May Pen: tccmaypen@ird.gov.jm

St. Ann's Bay: tcstaby@ird.gov.jm

Montego Bay: tccmobay@ird.gov.jm

6.6 TCC BY FAX

Customers may fax applications to any of the following sites and pick up their TCC within twenty-four (24) hours of submission:

- Constant Spring: 931-9194
- King Street: 922-2876
- Mandeville: 962-6095
- May Pen: 902-1811

- Montego Bay: 952-2766
- Spanish Town: 749-4866
- St. Ann's Bay: 794-9038

6.7 ELECTRONIC DROP BOXES

The Electronic Drop Box is an initiative to further improve the services to taxpayers. It will allow taxpayers to file Returns and make payments using cheques with the following tax types:

- General Consumption Tax
- Company Income Tax
- Individual Income Tax
- Education Tax
- Property Tax
- National Insurance Scheme Contributions
- H.E.A.R.T Remittances

The Electronic Drop Box will only be available to taxpayers during working hours.

6.7.1 Procedure For Use Of Drop Boxes

- i Step 1:
 - i Complete the deposit receipt on the Tax Administration Directorate Electronic Deposit Envelope, detach your copy and insert cheque(s) returns, payment advice and seal envelope.
- ii Step 2:

Drop envelope in Electronic Drop Box Chute.
- iii Step 3:

Insert receipt face up into Electronic Drop Box Validator Slot. After validation, remove stamped receipt and retain for your records.

6.7.2 Location Of Drop Boxes

At present, the Electronic Drop Box is installed at the following locations:

- St. Andrew Revenue Service Centre
- Kingston Collectorate
- Cross Roads Collectorate
- Spanish Town Revenue Service Centre
- Montego Bay Revenue Service Centre
- Mandeville Collectorate

CONTACT INFORMATION

DIRECTORY

COMPANIES OFFICE OF JAMAICA (COJ)

1 Grenada Way,
Kingston 5
Tel: 908-4419-26, Fax: 960-7152
Email: custsupport@orcjamaica.com

CUSTOMS DEPARTMENT

Myers Wharf, Newport East
Kingston 15
Tel: 922-5140-9, Fax: 967-0140
Email: public.relations@jacustoms.gov.jm

DIRECTOR GENERAL'S EXECUTIVE OFFICE

Ministry of Finance and Planning Building, Block G
30 National Heroes Circle
Kingston 4
Tel: 922-8600, Fax: 932-5983
Email: dgeo@dgtaxadmin.gov.jm

INLAND REVENUE DEPARTMENT (IRD)

1-3 King Street
Kingston
Tel: 922-7919/8355, Fax: 924-9420
Email: irdhqjam@ird.gov.jm

NATIONAL INSURANCE SCHEME (NIS) OFFICE

18 Ripon Road
Kingston 5
Tel: 929-7144-6, Fax: 930-8761

STAMP DUTY AND TRANSFER TAX

111 Harbour Street
Kingston
Tel: 924-9934/922-6972-3
Fax: 967-0736

TAX ADMINISTRATION SERVICES DEPARTMENT (TASD)

The Office Centre Building (10th Floor)
12 Ocean Boulevard
Kingston
Tel: 922-8691-4, Fax: 922-7110
Email: taxhelp@tasd.gov.jm

TAXPAYER APPEALS DEPARTMENT (TAD)

The Office Centre Building (1st Floor)
12 Ocean Boulevard
Kingston
Tel: 948-6316-7, Fax: 948-9371
Email: appeals@tad.gov.jm

TAXPAYER AUDIT AND ASSESSMENT DEPARTMENT (TAAD)

NCB Towers (11 Floor - South Tower)
2 Oxford Road
Kingston 5
Tel: 960-0243/920-2310/2906, Fax: 929-7496
Email: janice.lawes@taad.gov.jm

TAXPAYER REGISTRATION CENTRE (TRC)

12 Ocean Boulevard
Kingston
Tel: 922-7429/967-3052, Fax: 922-1748

COLLECTORATES

KINGSTON

1- 3 King Street (Downtown) – Located opposite Ministry of Health

Telephone: 922 – 7919; 922 – 8355; 967 – 4037

Fax: 948 – 1413

Email: irdkinst@ird.gov.jm

ST. ANDREW

191 Constant Spring Road, Kingston 8

Located beside Constant Spring Post Office

Telephone: 969 – 0000-7

Fax: 925 – 8915

Email: irdconsp@ird.gov.jm

CROSS ROADS

15B Old Hope Road, Cross Roads – Located near RBTT Bank

Telephone: 960 – 1500; 960 – 3743; 967 – 0097

Fax: 926 – 7689

Email: rdxroad@ird.gov.jm

ST. CATHERINE

SPANISH TOWN

Twickenham Park, Spanish Town P.O., St. Catherine – Located beside Registrar General's Department

Telephone: 984 – 3877; 984 – 2285; 907 – 0585

Fax: 943 – 9696

Email: irdsptwn@ird.gov.jm

LINSTEAD

Rodney Hall Road, Linstead P.O., St. Catherine

Located beside the Court House

Telephone: 985 – 2286

Fax: 985 – 7630

Email: irdlinsd@ird.gov.jm

OLD HARBOUR

I Vaz Drive, Old Harbour P.O., St. Catherine – Located behind the Police Station

Telephone: 983 – 2284

Fax: 983 – 6614

Email: irdoharb@ird.gov.jm

CLARENDON**CHAPELTON**

Main Street, Chapelton P.O., Clarendon – Located beside the Court House

Telephone: 987 – 2231

Fax: 785 – 2301

Email: irdchapl@ird.gov.jm

LIONEL TOWN

Lionel Town P.O., Clarendon – Located close to the National Commercial Bank (NCB)

Telephone: 986 – 3237

Fax: 986 – 3237

Email: irdltown@ird.gov.jm

MAY PEN

7 Windsor Avenue, May Pen P.O., Clarendon – Located beside the Court House

Telephone: 986 – 2224; 986 – 9478

Fax: 902 – 1811

Email: irdmaypen@ird.gov.jm

MANCHESTER**CHRISTIANA**

Main Street, Christiana P.O., Manchester – Located beside the Shell Gas Station

Telephone: 964 – 2556

Fax: 964 – 7070

Email: irdchris@ird.gov.jm

MANDEVILLE

South Race Course, Mandeville P.O., Manchester – Located beside the Fire Station

Telephone: 962 – 2384; 962 – 3154

Fax: 962 – 6095

Email: irdmvll@ird.gov.jm

ST. ELIZABETH**SANTA CRUZ**

Coke Street, Santa Cruz P.O., St. Elizabeth – Located beside the Police Station

Telephone: 966 – 2217; 966 – 4837

Fax: 966 – 2964

Email: irdscruz@ird.gov.jm

BLACK RIVER

High Street, Black River P.O., St. Elizabeth

Telephone: 965– 2238

Fax: not available

Email: irdbrivr@ird.gov.jm

WESTMORELAND**DARLISTON**

Darliston P.O., Westmoreland – Located near the Police Station and Market

Telephone: 955 – 0000

Fax: 955 – 0000

Email: irddarls@ird.gov.jm

SAVANNA-LA-MAR

3 Great George Street, Savanna-la-mar, Westmoreland

Telephone: 955 – 3496

Fax: 955 – 3469

Email: irdsavmr@ird.gov.jm

HANOVER

LUCEA

Church Street, Lucea P.O., Hanover
Telephone: 956 –2219; 956 – 9853
Fax: 956 –3956
Email: irdlucea@ird.gov.jm

ST. JAMES

MONTEGO BAY

18B Howard Cooke Boulevard, Montego Bay P.O., St. James – Located beside the Court House
Telephone: 979 – 2907; 979 – 0460-1
Fax: 952 – 2766
Email: irdmobay@ird.gov.jm

TRELAWNY

FALMOUTH

2 Seaboard Street, Falmouth P.O., Trelawny
Telephone: 954 – 3218
Fax: 617 – 5210
Email: irdfalmo@ird.gov.jm

JACKSON TOWN

Jackson Town P.O., Trelawny
Located opposite the Post Office
Telephone: 610 – 4281
Fax: 610 – 4899
Email: irdjatwn@ird.gov.jm

ST. ANN

ST. ANN'S BAY

5 Harbour Street, St. Ann's Bay P.O., St. Ann – Located beside the Court House
Telephone: 972 – 2228; 972 – 9685; 972 - 1378
Fax: 972 – 9933
Email: irdstaby@ird.gov.jm

BROWN'S TOWN

Main Street, Brown's Town P.O., St. Ann – Located in front of the Post Office
Telephone: 975 – 2283
Fax: 917 – 9036
Email: irdbrtwn@ird.gov.jm

MONEAGUE

Moneague P.O., St. Ann – Located near the Police Station
Telephone: 973 – 0457
Fax: 794 – 0815
Email: irdmonge@ird.gov.jm

ST. MARY

ANNOTTO BAY

Annotto Bay P.O. Box 38, St. Mary
Located in the town square between the Police Station and
the Area 2 Headquarters
Telephone: 996 – 2214; 996 - 2084
Fax: 996 – 2084
Email: irdanoby@ird.gov.jm

PORT MARIA

2 Main Street, Port Maria P.O., St. Mary – Located in the Town Square
Telephone: 994 – 2585; 994 - 2350
Fax: 994 – 2585
Email: irdptmar@ird.gov.jm

PORTLAND

BUFF BAY

St. George's Street, Buff Bay P.O., Portland – Located beside Kildare Villa

Telephone: 996 – 1479

Fax: 913 – 6977

Email: irdbuffb@ird.gov.jm

PORT ANTONIO

Fort George Street, Port Antonio P.O., Portland

Located beside the Court House

Telephone: 993 – 2551; 993 - 9852

Fax: not available

Email: irdptant@ird.gov.jm

ST. THOMAS

MORANT BAY

8 Church Street, Morant Bay P.O., St. Thomas

Located opposite the Bus Terminus

Telephone: 982 – 2280

Fax: 734 – 5460

Email: irdmoran@ird.gov.jm

PORT MORANT

Chapel Hill, Port Morant P.O., St. Thomas

Located close to the Shell Gas Station

Telephone: 982 – 8213

Fax: 982 – 8919

Email: irdptman@ird.gov.jm

APPENDICES

- Appendix 1 - Application for Taxpayer Registration Number (Individuals) Form 1
- Appendix 2 - Application for Taxpayer Registration Number (Organizations) Form 2
- Appendix 3 - TRN Supplemental Information (Individuals)
- Appendix 4 - TRN Supplemental Information (Organizations)
- Appendix 5 - Additional Information (Individuals)
- Appendix 6 - Application for TCC
- Appendix 7 - Return of Income and Tax Payable - Individuals (Self-employed) – IT01
- Appendix 8 - Return of Income and Tax Payable (Organizations (Bodies Corporate) – IT02)
- Appendix 9 - Return of Income and Tax Payable (Organizations (Unincorporated Bodies other than Life Assurance) – IT03)
- Appendix 10 - Return of Income and Tax Payable (Organizations (Life Assurance) – IT04)
- Appendix 11 - Return of Income and Tax Payable (Individuals (PAYE, Pensioners etc.) - IT05)
- Appendix 12 - Employer's Annual Return PAYE (Income Tax) – IT06
- Appendix 13 - Declaration of Estimated Income and Tax Payable – IT07
- Appendix 14 - Employer's Paye (Income Tax) Monthly Remittance Deduction of Tax From Emoluments – P30
- Appendix 15 - Self-employed Person's Annual Return – ET01
- Appendix 16 - Employer's Annual Return Individuals (Self-employed) – ET02
- Appendix 17 - Employer's Annual Return Organizations – ET03
- Appendix 18 - Education Tax Deduction Card
- Appendix 19 - Education Tax Remittance Card
- Appendix 20 - Heart Fund Remittance Advice

Appendix 21- Declaration of Assets AT01

Appendix 22 - Application For General Consumption Tax Registration FORM I

Appendix 23 - General Consumption Tax Return FORM 4A

Appendix 24 - Special Consumption Tax Return FORM 4C

Appendix 25 - General Consumption Tax Return Tourism Activities FORM 4D

Appendix 26 - General Consumption Tax Return General Insurance Activities FORM 4E

Appendix 27 - Application for Login - Online Tax Compliance Certificate (TCC)

Appendix I



THE REVENUE ADMINISTRATION ACT
APPLICATION FOR TAXPAYER REGISTRATION (INDIVIDUALS)

FORM 1

▶ PLEASE SEE INSTRUCTIONS OVERLEAF BEFORE COMPLETING THIS FORM

| SECTION A | | | |
|---|--|--|--|
| Type of application (Tick appropriate box) <input type="checkbox"/> First application <input type="checkbox"/> Amended application (If amended, complete <u>only</u> relevant boxes) | | Taxpayer Registration Number (TRN) | |
| 1. Name - Last: First: Middle: | | 2. Name at Birth - (If different from 1.) Last: First: Middle: | |
| 3. Reason for Name Change <input type="checkbox"/> Adoption <input type="checkbox"/> Marriage <input type="checkbox"/> Deed Poll <input type="checkbox"/> Other | | 4. Sex <input type="checkbox"/> Male <input type="checkbox"/> Female | |
| 5. Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Divorced <input type="checkbox"/> Married <input type="checkbox"/> Widowed | | 6. Date of Birth Year Month Day | |
| 7. Country of Birth <input type="checkbox"/> Jamaica <input type="checkbox"/> Other (If Other, Specify) ▶ Code | | 8. Parish of Birth Code | |
| 9. Place of Birth | | 10. Nationality <input type="checkbox"/> Jamaican <input type="checkbox"/> Other (If Other, Specify) ▶ Code | |
| 11. Telephone Number(s) Home ▶ Work ▶ | | 12. Home Address (Apt. No., Street No. & Name, Postal Zone, Parish) Code | |
| 13(a) E-mail Address ▶ | | 13(b) Mailing Address (If Different From Home Address) Code | |
| 14. Mother's Name (MAIDEN , First, Middle) | | 15. Name of Applicant's Spouse (Last, First, Middle) | |
| 16. (a) NIS Number: (b) Income Tax Reference No.: | | 17. Please provide <u>ONE</u> (1) of the following three (3) identifications (ID): <input type="checkbox"/> Driver's Licence No.: _____ <input type="checkbox"/> National ID No.: _____ (Birth Certificate No. _____) <input type="checkbox"/> Passport No.: _____ (Passport Type: _____) Code | |
| 18. Occupation/Profession Code | | 19. Do you carry on a Trade, Business or Profession? <input type="checkbox"/> Yes If yes, complete Sections B and C overleaf - state number of businesses in box ▶ <input type="text"/> - complete an additional form for each <input type="checkbox"/> No If no, complete Section C overleaf | |
| FOR OFFICIAL USE ONLY | | | |
| Identification Presented <input type="checkbox"/> Passport <input type="checkbox"/> Driver's Licence <input type="checkbox"/> National ID: <input type="checkbox"/> Old <input type="checkbox"/> Birth Certificate <input type="checkbox"/> New <input type="checkbox"/> Other _____ | | Documents Presented <input type="checkbox"/> NIS Reference Card <input type="checkbox"/> Business Name Registration Certificate Status <input type="checkbox"/> New <input type="checkbox"/> Updated | |
| Receiving Office ▶ Date: ▶ Agency Code: ▶ (Official Stamp) | | Remarks | |
| Processing Officer's Name | | Processing Officer's Signature | |
| <p>PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM</p> | | | |

Appendix I

| Section B (To be Completed by Persons Carrying on a Trade/Business/Profession) | |
|--|--|
| 20. Trade/Business Name | 21. Telephone Number(s) |
| | 21(a) Fax Number(s) |
| 21(b) Business Address (Apt. No., Street No. & Name, Postal Zone, Parish) | 21(c) Business Mailing Address (If different from Business Address) |
| Code | Code |
| 21(d) E-mail Address | 22. Date Business Acquired/ Started/To Start |
| | Year Month Day |
| 23. If Acquired, state the previous - (Last, First, Middle) | 24. Date First Employee Commenced Employment |
| Owner's Name: | Year Month Day |
| Business Name: | 25. Date Accounting Year Begins |
| TRN: | Month Day |
| 26. NIS (Employer's) No.: | 27. Name of Auditing Firm/Accountant: |
| Business Name Registration No.: | |
| Date of Registration: | TRN: |
| 28. Specify Nature of Business | 29. Usual Collectorate for Payments |
| Code | Code |
| SECTION C | |
| 30. Employer's Name and Address | 31. Collectorate/Agency at which you Desire to Collect your TRN Card |
| | 31(a) Collectorate nearest your Home Address |
| 32. I declare that the information given in this form is to the best of my knowledge and belief true and correct. | |
| _____ Applicant's Name | _____ Applicant's Signature |
| _____ Date | |
| INSTRUCTIONS | |
| <ul style="list-style-type: none"> ▶ Please TYPE or PRINT. Use blue or black ink only. Complete <u>ALL</u> relevant boxes. Do NOT write in shaded areas. ▶ Tick (✓) appropriate box(es) where required. ▶ Boxes 1 and 2: At 'Middle', please state all your middle names if more than one. ▶ Box 17: Provide at least one (1) valid ID. If National ID is used, provide a certified copy of your Birth Certificate. (NB: Baptismal Certificate and Certificate of Birth Registration, that is, "pink form", will not be accepted.) Applicants using a Birth Certificate and a certified photograph for ID must submit their applications in person. ▶ Applications should be signed by applicants ONLY. Persons signing on behalf of applicants MUST provide a valid Power of Attorney. ▶ Return completed form to the Taxpayer Registration Centre (TRC) or nearest Collectorate along with appropriate ID, original documents and an additional form for each branch, if applicable. | |

Appendix 2



THE REVENUE ADMINISTRATION ACT

FORM 2

APPLICATION FOR TAXPAYER REGISTRATION (ORGANIZATIONS)

▶ PLEASE SEE INSTRUCTIONS OVERLEAF BEFORE COMPLETING THIS FORM

| SECTION A | |
|--|--|
| Type of Application (Tick appropriate box) <input type="checkbox"/> First application <input type="checkbox"/> Amended application (If amended, complete only relevant boxes) | |
| Taxpayer Registration Number (TRN) | |
| 1. Business Name | 2. Trade Name |
| 3. Telephone Number(s) | 3(a) Fax Number(s) |
| 3(b) E-mail Address | |
| 4. Business Address (Apt. No., Street No. & Name, Postal Zone, Parish) | |
| 5. Business Mailing Address (If different from Business Address) | |
| 6. Date Business Acquired/ Started/To Start ▶ | 7. Date First Employee Commenced Employment ▶ |
| 8. If Acquired, State the previous - (Last, First, Middle) Owner's Name: Business Name: TRN: | 9. Date Accounting Year Begins ▶ 10. Name of Auditing Firm/ Accountant: TRN: |
| 11. Income Tax No.: | NIS (Employer's) No.: |
| Company Registration No.: | Date of Registration: |
| 12. Specify Nature of Business: | |
| 13. Usual Collectorate for Payment | 14. Type of Organization <input type="checkbox"/> Limited Company <input type="checkbox"/> Partnership <input type="checkbox"/> Non-Profit Organization <input type="checkbox"/> Trust <input type="checkbox"/> Government <input type="checkbox"/> Statutory Body <input type="checkbox"/> Other (Specify): _____ |
| 15. Principal Officer's Name: (Last, First, Middle) | Title: |
| Individual TRN: | Date Responsibility Commenced: ▶ |
| ▶ List Directors or other Senior Officers in Box 15/16 continued overleaf | |
| 16. State number of Directors or other Senior Officers/Partners in box and list overleaf ▶ | |
| FOR OFFICIAL USE ONLY | |
| Documents Presented <input type="checkbox"/> Certificate of Incorporation <input type="checkbox"/> Constituting Documents <input type="checkbox"/> NIS Reference Card <input type="checkbox"/> NIS Clearance Letter <input type="checkbox"/> Business Name Registration Certificate | Status: <input type="checkbox"/> New <input type="checkbox"/> Updated Receiving Office: ▶ Date: ▶ Agency Code: ▶ (Official Stamp) |
| Processing Officer's Name | Remarks: Processing Officer's Signature |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | |

Appendix 2

| 15/16. Directors or other Senior Officers/Partners: <i>(cont'd from overleaf)</i> | | Date Responsibility Commenced | | |
|---|----------------|-------------------------------|-------|-----|
| 1) Name <i>(Last, First, Middle)</i> | Individual TRN | Year | Month | Day |
| | Title | | | |
| 2) Name <i>(Last, First, Middle)</i> | Individual TRN | Year | Month | Day |
| | Title | | | |
| 3) Name <i>(Last, First, Middle)</i> | Individual TRN | Year | Month | Day |
| | Title | | | |
| 4) Name <i>(Last, First, Middle)</i> | Individual TRN | Year | Month | Day |
| | Title | | | |
| 5) Name <i>(Last, First, Middle)</i> | Individual TRN | Year | Month | Day |
| | Title | | | |
| 6) Name <i>(Last, First, Middle)</i> | Individual TRN | Year | Month | Day |
| | Title | | | |
| 7) Name <i>(Last, First, Middle)</i> | Individual TRN | Year | Month | Day |
| | Title | | | |

(List others, if applicable, on additional sheet and attach)

17. If Business has Branches, state number of Branches in box; **and complete an additional form for each Branch**

SECTION B

18. I declare that the information given in this form is to the best of my knowledge and belief true and correct.

Name _____ Signature _____
 Title _____ Date _____
 (Director/Company Secretary)

INSTRUCTIONS

- ▶ Please TYPE or PRINT. Use blue or black ink only. Complete ALL relevant boxes. Do NOT write in shaded areas.
- ▶ Tick (✓) appropriate box(es) where required.
- ▶ Box 18: Applications should ONLY be signed by a Director or Company Secretary.
- ▶ Return completed form to the Taxpayer Registration Centre (TRC) or nearest Collectorate along with original documents and an additional form for each branch, if applicable.

Appendix 3

SUPPLEMENTAL INFORMATION (INDIVIDUALS)

| | | | |
|---|--------------------------------|---|--|
| 1. Name - Last: First: Middle: | | 2. Taxpayer Registration Number (TRN) | |
| 3. Reason for Name Change <input type="checkbox"/> Adoption <input type="checkbox"/> Marriage <input type="checkbox"/> Correction <input type="checkbox"/> Deed Poll <input type="checkbox"/> Other, Specify: _____ | | 4. Gender Male <input type="checkbox"/> Female <input type="checkbox"/> | 5. Date of Birth Year Month Day |
| 6. Reason for Card Reprint <input type="checkbox"/> Lost <input type="checkbox"/> Stolen <input type="checkbox"/> Destroyed <input type="checkbox"/> Damaged <input type="checkbox"/> Name Change | | 7. Telephone Number(s) Home: Cell: Work: | |
| 8. Home Address | | 9 (a) E-mail Address | |
| | | 9 (b) Mailing Address <i>(if different from home address)</i> | |
| | | Code | |
| 10. Supporting Documents Numbers | | 11. Mother's Name (Maiden , First, Middle) | |
| Driver's Licence | | | |
| Passport | | | |
| National ID | | 12. Spouse's Name (Last, First, Middle) | |
| Birth Certificate | | | |
| NIS | | 13. Collectorate/Agency for Card Collection | |
| Marriage Certificate Book | | Code | |
| Date of Marriage | | | |
| 14. Occupation | | 15. Employer's Name and Address | |
| 16. Other Information | | | |
| DECLARATION | | | |
| 17. I declare that the information given on this form is to the best of my knowledge and belief a true and correct statement. | | | |
| Name _____ | | Signature _____ Date _____ | |
| FOR OFFICIAL USE ONLY | | | |
| Documents Presented: <input type="checkbox"/> Driver's Licence <input type="checkbox"/> Marriage Certificate <input type="checkbox"/> Passport <input type="checkbox"/> NIS Reference Card <input type="checkbox"/> National ID <input type="checkbox"/> Other, Specify: _____ <input type="checkbox"/> Birth Certificate <input type="checkbox"/> Old <input type="checkbox"/> New | | Remarks | Stamp- Receiving Office |
| Processing Officer's Name | Processing Officer's Signature | Date | Agency Code |
| | | T R — | |

Appendix 4

SUPPLEMENTAL INFORMATION (ORGANIZATIONS)

| | | | |
|---|--|--|------|
| 1. Business Name | | 2. TRN | |
| 3. Trade Name | | 4. Telephone Number(s) | |
| 5. Fax Number(s) | | 6. E-mail Address | |
| 7. Business Address | | 8. Mailing Address <i>(if different from Business Address)</i> | |
| Code | | Code | |
| 9. NIS (Employer's) Number | | 10(a) Company Registration Number | |
| | | 10(b) Date of Registration | |
| 11. Specific Nature of Business | | | Code |
| 12. Type of Organization <input type="checkbox"/> Limited Company <input type="checkbox"/> Partnership <input type="checkbox"/> Non-profit Organization <input type="checkbox"/> Trust <input type="checkbox"/> Statutory Body <input type="checkbox"/> Government <input type="checkbox"/> Other, Specify: _____ | | | |
| 13(a) Principal Officer's Name and TRN <i>(Last, First, Middle)</i> Name: TRN: | | 13(b) Principal Officer's Title | |
| | | 13(c) Date Responsibility Commenced | |
| 14. Other Correction(s) | | | |
| DECLARATION | | | |
| 15. I declare that the information given on this form is to the best of my knowledge and belief a true and correct Statement. | | | |
| Name _____ | | Title _____ | |
| Signature _____ | | Date _____ | |
| FOR OFFICIAL USE ONLY | | | |
| Documents Presented: <input type="checkbox"/> Driver's Licence <input type="checkbox"/> Certificate of Incorporation <input type="checkbox"/> Passport <input type="checkbox"/> NIS Reference Card <input type="checkbox"/> National ID <input type="checkbox"/> NIS Clearance Letter <input type="checkbox"/> Old <input type="checkbox"/> New <input type="checkbox"/> Business Name <input type="checkbox"/> Other, Specify: _____ <input type="checkbox"/> Registration Certificate | | Remarks | |
| | | Stamp- Receiving Office | |
| Processing Officer's Name | | Processing Officer's Signature | |
| | | Date | |
| | | Agency Code | |
| | | T R — | |

Appendix 5

**ADDITIONAL INFORMATION (INDIVIDUALS)
BRANCHES AND/OR BUSINESS ACTIVITIES**

► *To be completed by Individuals/Sole Proprietors adding a branch or business activity.*

| | | | |
|--|--------------------------------|---|--------------------------|
| 1. Name - Last : First: Middle: | | 2. Taxpayer Registration Number (TRN) | |
| 3. Home Address | | 4. Mailing Address <i>(if different from Home Address)</i> | |
| Code | | Code | |
| 5. Trade Name | | 6(a) Telephone Number(s) | |
| | | 6(b) Fax Number(s) | |
| 7. Business Address | | 8. Business Mailing Address <i>(if different from Business Address)</i> | |
| Code | | Code | |
| 9. E-mail Address | | 10. Date Business Acquired/ Started / To Start | |
| | | Year Month Day | |
| 11. If Acquired, State The Previous Owner's Name: Business Name: TRN: | | 12. Date First Employee Commenced Employment | |
| | | Year Month Day | |
| | | 13. Date Accounting Year Begins | |
| | | Month Day | |
| 14(a) NIS (Employer's) Number | | 15. TRN and Name of Auditing Firm / Accountant | |
| 14(b) Business Name Registration Number | | TRN: | |
| 14(c) Date of Registration | | Name : | |
| 16. Specify Nature of Business | | 17. Usual Collectorate for Payments | |
| Code | | Code | |
| DECLARATION | | | |
| 18. I declare that the information given on this form is to the best of my knowledge and belief a true and correct statement. | | | |
| Name _____ | | Signature _____ | Date _____ |
| FOR OFFICIAL USE ONLY | | | |
| Documents Presented: | | Remarks | Stamp - Receiving Office |
| <input type="checkbox"/> Driver's Licence <input type="checkbox"/> Business Name Registration Certificate <input type="checkbox"/> Passport <input type="checkbox"/> NIS Reference Card <input type="checkbox"/> National ID <input type="checkbox"/> Other <i>(Specify):</i> _____ <input type="checkbox"/> Old <input type="checkbox"/> New <input type="checkbox"/> Birth Certificate | | | |
| Processing Officer's Name | Processing Officer's Signature | Date | Agency Code |
| | | | T R - |

Appendix 6



APPLICATION FOR TAX COMPLIANCE CERTIFICATE

Please See Overleaf For Documents To Be Submitted With Your Application

| | | | |
|--|--|--|---|
| 1. Applicant's Name | | 2. Taxpayer Registration Number | |
| 3. Address | | 3(a) Telephone Number (s) | |
| | | 3(b) Fax Number (s) | |
| | | 3(c) E-mail Address | |
| | | 4. NIS Reference Number | |
| | | 5. First Application <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 6. Category <input type="checkbox"/> a. Company <input type="checkbox"/> d. Unemployed <input type="checkbox"/> g. Farm Worker <input type="checkbox"/> i. Other (Specify): _____ <input type="checkbox"/> b. I.C.I. <input type="checkbox"/> e. Returning Resident <input type="checkbox"/> h. Student _____ <input type="checkbox"/> c. Self - Employed <input type="checkbox"/> f. P.A.Y.E. Employee <input type="checkbox"/> i. Pensioner _____ | | | |
| 7. Certificate is required for : <input type="checkbox"/> Customs Clearance only <i>(Category a (if new) & d-i complete boxes 8 to 12)</i> <input type="checkbox"/> Customs Broker's Licence only <input type="checkbox"/> Contracts only <input type="checkbox"/> Securities Commission only <input type="checkbox"/> Security Firm Registration only <input type="checkbox"/> Citizenship only <input type="checkbox"/> Multi-Purpose <input type="checkbox"/> Other (Specify): _____ | 8. Vessel | 9. Detention Notice | 10. Date Reported Year Month Day |
| | 11. Airway Bill or Bill of Lading Number | | |
| | 12. Description of Goods | | |
| | 13. Applicant's Signature | | 14. Date Year Month Day |
| FOR OFFICE USE ONLY | | | |
| Application Number | Status <input type="checkbox"/> Approved <input type="checkbox"/> Rejected | Expiry Date of TCC | Examining Officer Date Year Month Day |
| Comments | | Verifying Officer Date Year Month Day | |
| | | Data Entry Officer Date Year Month Day | |
| Documents Submitted: | | | |
| TAX RECEIPTS <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> N.I.S. Tax <input type="checkbox"/> Individual Income Tax <input type="checkbox"/> G.C.T. <input type="checkbox"/> P.A.Y.E. <input type="checkbox"/> S.C.T. <input type="checkbox"/> N.H.T. <input type="checkbox"/> H.E.A.R.T. <input type="checkbox"/> Education Tax | | CLEARANCE LETTERS <input type="checkbox"/> General Consumption Tax <input type="checkbox"/> Inland Revenue Department <input type="checkbox"/> H.E.A.R.T. Trust <input type="checkbox"/> N.I.S. Office <input type="checkbox"/> N. H. T. | |
| | | SUPPORTING DOCUMENTS <input type="checkbox"/> Last Pay Advice <input type="checkbox"/> Letter from Employer <input type="checkbox"/> Import Permit <input type="checkbox"/> Passport <input type="checkbox"/> Certificate of Incorporation <input type="checkbox"/> AW/B or B/L | |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | | | |

Appendix 6

| DOCUMENTS TO BE SUBMITTED WITH YOUR APPLICATION | | | |
|--|---|--|--|
| ▶ COMPANY | Tax Receipts <ul style="list-style-type: none"> ◆ Corporate Income Tax ◆ P.A..Y.E. ◆ N.H.T. ◆ H.E.A.R.T. ◆ Education Tax ◆ N.I.S ◆ G.C.T. ◆ S.C.T. | Clearance Letters From <ul style="list-style-type: none"> ◆ General Consumption Tax ◆ H.E.A.R.T. Trust ◆ Inland Revenue Department. ◆ N.I.S. Office ◆ N.H.T. | Supporting Documents (if new) <ul style="list-style-type: none"> ◆ Certification of Incorporation |
| ▶ I.C.I. | Tax Receipts <ul style="list-style-type: none"> ◆ Individual Income Tax ◆ N.H.T. ◆ Education Tax ◆ N.I.S ◆ G.C.T. | Clearance Letters From <ul style="list-style-type: none"> ◆ General Consumption Tax ◆ Inland Revenue Department ◆ N.I.S. Office ◆ N.H.T. | |
| ▶ SELF-EMPLOYED | Tax Receipts <ul style="list-style-type: none"> ◆ Individual Income Tax ◆ P.A..Y.E. ◆ N.H.T. ◆ H.E.A.R.T. ◆ Education Tax ◆ N.I.S ◆ G.C.T. | Clearance Letters From <ul style="list-style-type: none"> ◆ General Consumption Tax ◆ H.E.A.R.T. Trust ◆ Inland Revenue Department ◆ N.I.S. Office ◆ N.H.T. | |
| ▶ P.A.Y.E.-EMPLOYEE | | Clearance Letters From <ul style="list-style-type: none"> ◆ Inland Revenue Department | Supporting Documents <ul style="list-style-type: none"> ◆ Last Pay Advice ◆ Letter from Employer ◆ Import Permit ◆ Airway Bill or Bill of Lading |
| ▶ RETURNING RESIDENT | | Clearance Letters From <ul style="list-style-type: none"> ◆ Inland Revenue Department | Supporting Documents <ul style="list-style-type: none"> ◆ Import Permit ◆ Passport (<i>valid</i>) ◆ Airway Bill or Bill of Lading |
| ▶ UNEMPLOYED/ PENSIONER | | Clearance Letters From <ul style="list-style-type: none"> ◆ Inland Revenue Department | Supporting Documents <ul style="list-style-type: none"> ◆ Import Permit ◆ Airway Bill or Bill of Lading |
| ▶ STUDENT | | Clearance Letters From <ul style="list-style-type: none"> ◆ Inland Revenue Department | Supporting Documents <ul style="list-style-type: none"> ◆ School Identification Card(<i>valid</i>) ◆ Letter from School ◆ Import Permit ◆ Airway Bill or Bill of Lading |
| ▶ FARM WORKER | | Clearance Letters From <ul style="list-style-type: none"> ◆ Inland Revenue Department | Supporting Documents <ul style="list-style-type: none"> ◆ Farm Worker Identification Card (<i>valid</i>) ◆ Import Permit ◆ Airway Bill or Bill of Lading |

Appendix 7



THE INCOME TAX ACT
**RETURN OF INCOME AND TAX PAYABLE
 INDIVIDUALS (SELF EMPLOYED)**

ITO1

Year of Assessment

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Please Read Notes before Completing this Return

| | | | |
|--|----|---------------------------------|---|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number | |
| 1. Name (Last, First, Middle) | | | |
| 3a. Home Address (Apt. No., Street No. and Name, Postal Zone, Parish) | | 4. Trade Name | |
| | | | |
| 3b. Business Mailing Address (if different from 3a.) | | 5. Occupation | 6. Tick appropriate box: |
| | | | <input type="checkbox"/> New Address |
| | | | <input type="checkbox"/> Revised Return |
| Section B - SUMMARY OF INCOME | | | |
| Gross Receipts/Sales/Income | 7 | | |
| Cost of Sales/Operations | 8 | | |
| Gross Operating Profit (Subtract Line 8 from Line 7) | | | 9 |
| Business/Administrative Expenses | 10 | | |
| Adjustments (Attach Schedule 1) | 11 | | |
| Total Expenses (Subtract Line 11 from Line 10) | | | 12 |
| Net Profit (Subtract Line 12 from Line 9) | | | 13 |
| Gross Rental from Land, House or other Property | 14 | | |
| Rental Expenses (Attach Schedule 1) | 15 | | |
| Net Rental (Subtract Line 15 from Line 14) | | | 16 |
| Salary, Wages, Bonus, Fees, Commission (Attach P24) | 17 | | |
| Cash Allowances (Travelling, housing, entertainment, etc.) | 18 | | |
| Annual Value Perquisites (Car, credit cards, etc.) | 19 | | |
| Total (Add Lines 17, 18 & 19) | | | 20 |
| Annual Value of Quarters or Residence (Please see Notes for calculation) | | | 21 |
| Income from other Employment (that is, Other Employers) (Attach P24s) | | | 22 |
| Total Income from Employments & Offices (Add Lines 20, 21 & 22) | | | 23 |
| DEDUCT: Expenses Claimed (Attach Schedule. Employee Expenses Claim) | 24 | | |
| National Insurance Contributions | 25 | | |
| Allowable Contributions (Superannuation & ESOP) | 26 | | |
| Total Deductions (Add Lines 24, 25 & 26) | | | 27 |
| Net Income arising from Employments & Offices (Subtract Line 27 from Line 23) | | | 28 |
| Pensions (Attach Certificates) | | | 29 |
| Dividends, Interest, Annuities, and Discounts (Attach Schedule 4) | | | 30 |
| Sources outside the Island (Attach Schedule 4) | | | 31 |
| Other Income (Attach Schedule 4) | | | 32 |
| Total Income (Add Lines 13, 16, 28, 29, 30, 31 & 32) | | | 33 |

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

Appendix 7

| Section C - DEDUCTIONS | | | |
|---|----|--|--|
| Total Capital Allowances <i>(Business & Rental Assets - Attach Schedule 2)</i> | 34 | | |
| Losses from Previous Years <i>(Brought forward)</i> | 35 | | |
| Covenanted Donations <i>(Attach Schedule 4)</i> | 36 | | |
| Exemptions <i>(Pension, Age Relief, etc.) (Please see Notes)</i> | 37 | | |
| Total Deductions <i>(Add Lines 34, 35, 36 & 37)</i> | | 38 | |
| Statutory Income before Donations <i>(Subtract Line 38 from Line 33)</i> | | 39 | |
| Donations <i>(Please see Notes for calculation)</i> | | 40 | |
| Statutory Income after Donations <i>(Subtract Line 40 from Line 39 - Please see Notes)</i> | | 41 | |
| Section D - TAX COMPUTATION | | | |
| Statutory Income after Donations <i>(Line 41 above)</i> | 01 | | |
| Amount at Nil Rate <i>(Threshold) (Please see Notes)</i> | 02 | | |
| Statutory Income less Nil Rate <i>(Threshold) (Subtract Line 02 from Line 01)</i> | | 42 | |
| Income Tax on Statutory Income <i>(Line 42x %)</i> | | 43 | |
| CREDITS: | | | |
| P.A.Y.E. Tax Deducted by Employer <i>(Per P24)</i> | 44 | | |
| Tax Deducted from Distributions & Interest Received <i>(Attach Certificates)</i> | 45 | | |
| Tax Relief in respect of Incentive Income | 46 | | |
| Other Credits <i>(Not including refunds from previous years)</i> | 47 | | |
| Total Credits <i>(Add Lines 44, 45, 46 & 47)</i> | | 48 | |
| NET TAX PAYABLE <i>(Subtract Line 48 from Line 43)</i> | | 49 | |
| Estimated Tax Paid | | 50 | |
| TAX PAYABLE/(REFUNDABLE) <i>(Subtract Line 50 from Line 49)</i> | | 51 | |
| Section E - DECLARATION | | FOR OFFICIAL USE | |
| <p>I declare that to the best of my knowledge and belief this is a true and correct Return of the whole of my income and a true and correct statement of the information and particulars given in the form and attached documents. This Declaration is made with the full knowledge and understanding that any false statement made herein by me will render me liable to penalties and/or criminal proceedings.</p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Signature</p> <p>_____</p> <p>Title/Position</p> <p>_____</p> <p>Date</p> | | <div style="border: 1px solid black; height: 150px; width: 100%;"></div> | |

Appendix 8



THE INCOME TAX ACT
**RETURN OF INCOME AND TAX PAYABLE
 ORGANIZATIONS (BODIES CORPORATE)**

IT02

Year of Assessment

Please Read Notes before Completing this Return

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

| | | | |
|--|----|---|--|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number | |
| 1. Company Name | | | |
| 3. Registered Office (Street No. & Name, Postal Zone and Parish) | | 4. Business Mailing Address (if different from 3.) | |
| 5. Indicate Incentive Act to which you are subject (Tick appropriate box, if applicable): | | 6. Tick appropriate box: | |
| <input type="checkbox"/> ESOP <input type="checkbox"/> Industrial <input type="checkbox"/> Hotel <input type="checkbox"/> Cement Industry <input type="checkbox"/> Resort Cottages <input type="checkbox"/> Export Industry <input type="checkbox"/> Motion Picture <input type="checkbox"/> Petrol Refining <input type="checkbox"/> Shipping <input type="checkbox"/> Urban Renewal <input type="checkbox"/> Other | | <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | |
| Section B - SUMMARY OF INCOME (Attach Financial Statements and Income Tax Computation) | | | |
| Gross Receipt /Sales/Income | 7 | | |
| Cost of Sales/Operations | 8 | | |
| Gross Operating Profit (Subtract Line 8 from line 7) | | 9 | |
| Business/Administrative Expenses | 10 | | |
| Adjustments (Attach Schedule 1) | 11 | | |
| Total Expenses (Subtract Line 11 from Line 10) | | 12 | |
| Net Profit (Subtract Line 12 from Line 9) | | 13 | |
| Gross Rental from Land, House or other Property | 14 | | |
| Rental Expenses (Attach Schedule 1) | 15 | | |
| Net Rental (Subtract Line 15 from Line 14) | | 16 | |
| Dividends, Interest, Investment, Annuities and Discounts (Attach Schedule 4) | | 17 | |
| Sources Outside the Island (Attach Schedule 4) | | 18 | |
| Other Income (Attach Schedule 4) | | 19 | |
| Total Income (Add Lines 13, 16, 17, 18 & 19) | | 20 | |
| Section C - DEDUCTIONS | | | |
| Total Capital Allowances (Business & Rental Assets - Attach Schedule 2) | 21 | | |
| Losses for Previous Years (Brought forward) | 22 | | |
| Covenanted Donations (Attach Schedule 4) | 23 | | |
| Franked Income (If included in Section B above) | 24 | | |
| Total Deductions (Add Lines 21, 22, 23 & 24) | | 25 | |
| Statutory Income before Donations (Subtract Line 25 from Line 20) | | 26 | |
| Donations (Attach Schedule 4) (Please see Notes for calculation) | | 27 | |
| Statutory Income after Donations (Subtract Line 27 from Line 26) | | 28 | |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | | | |

Appendix 8

| Section D - TAX COMPUTATION | | | | |
|--|------|------------------------|---|-----------------|
| Income Tax on Chargeable Income (Line 28 x %) | | | 29 | |
| CREDITS: | | | | |
| Tax Deducted from Distribution Received (<i>Attach Certificates</i>) | 30 | | | |
| Double Taxation Relief (<i>Attach Certificates</i>) | 31 | | | |
| Income Tax Relief in respect of Incentive Income | 32 | | | |
| Other Credits (<i>Not including refunds from previous years</i>) | 33 | | | |
| Total Credits (<i>Add Lines 30, 31, 32 & 33</i>) | | | 34 | |
| NET TAX PAYABLE (<i>Subtract Line 34 from Line 29</i>) | | | 35 | |
| Estimated Tax Paid | | | 36 | |
| TAX PAYABLE/(REFUNDABLE) (<i>Subtract Line 36 from Line 35</i>) | | | 37 | |
| Section E - BENEFIT FOR PRINCIPAL MEMBERS | | | | |
| Taxpayer Registration Number | Name | Description Of Benefit | Value | Amount Deducted |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Section F - DECLARATION | | | FOR OFFICIAL USE | |
| I declare that to the best of my knowledge and belief this is a true and correct Return of the whole of the income of (<i>company's name</i>) and a true and correct statement of the information and particulars given in the form and attached documents. This Declaration is made with the full knowledge and understanding that any false statement made herein by me or on my behalf will render me liable to penalties and/or criminal proceedings. | | | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> | |
| Name _____ | | | | |
| Signature _____ | | | | |
| Title/Position _____ | | | | |
| Date _____ | | | | |
| | | | | |

Appendix 9



Jamaica

THE INCOME TAX ACT
RETURN OF INCOME AND TAX PAYABLE
ORGANIZATIONS (UNINCORPORATED BODIES
OTHER THAN LIFE ASSURANCE)


IT03

Year of Assessment

Please Read Notes and Instructions before Completing this Return

| | | | |
|--|----|--|--|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number | |
| 1. Business Name | | | |
| 3. Business Address (Street No. & Name, Postal Zone and Parish) | | 4. Business Mailing Address (if different from 3.) | |
| 5. Type of organization (Tick appropriate box) | | 6. Tick appropriate box : | |
| <input type="checkbox"/> Building Society [BS] <input type="checkbox"/> Trust Estate <input type="checkbox"/> Partnership | | <input type="checkbox"/> New Address | |
| <input type="checkbox"/> Industrial and Provident Society [IPS] <input type="checkbox"/> Deceased Estate <input type="checkbox"/> Other - State: | | <input type="checkbox"/> Revised Return | |
| Section B - SUMMARY OF INCOME (Attach Financial Statements and Income Tax Computation) | | | |
| Gross Receipt /Sales/Income | 7 | | |
| Cost of Sales/Operations | 8 | | |
| Gross Operating Profit (Subtract Line 8 from Line 7) | | 9 | |
| Business/Administrative Expenses | 10 | | |
| Adjustments | 11 | | |
| Total Expenses (Subtract Line 11 from Line 10) | | 12 | |
| Net Profit (Subtract Line 12 from Line 9) | | 13 | |
| Gross Rental from Land, House or other Property | 14 | | |
| Rental Expenses | 15 | | |
| Net Rental (Subtract Line 15 from Line 14) | | 16 | |
| Dividends, Interest, Investment, Annuities, and Discounts (Attach Schedule 4) | | 17 | |
| Sources Outside the Island (Attach Schedule 4) | | 18 | |
| Other Income (Attach Schedule 4) | | 19 | |
| Total Income (Add Lines 13, 16, 17, 18 & 19) | | 20 | |
| Section C - DEDUCTIONS | | | |
| Total Capital Allowances (Business & Rental Assets - Attach Schedule 2) | 21 | | |
| Losses for Previous Years (Brought forward) | 22 | | |
| Covenanted Donations (Attach Schedule 4) | 23 | | |
| Franked Income (If included in Section B above) | 24 | | |
| Share Interest Paid [BS & IPS] | 25 | | |
| Discounts, Rebates, Dividends or Bonuses [BS & IPS] | 26 | | |
| Transfer to Reserves [BS] | 27 | | |
| Total Deductions (Add Lines 21, 22, 23, 24, 25, 26 & 27) | | 28 | |
| Chargeable Income before Donations (Subtract Line 28 from Line 20) | | 29 | |
| Donations (Please see Notes for calculation) | | 30 | |
| Chargeable Income after Donations (Subtract Line 30 from Line 29) | | 31 | |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | | | |

Appendix 9

| Section D - TAX COMPUTATION (Excluding Partnership) | | | | | | | | |
|--|------|---|---------------------|-----------------|-----------------|------------------------|--|---------------------------------|
| Income Tax on Chargeable Income (Line 31 x %) | | | | 32 | | | | |
| CREDITS: | | | | | | | | |
| Tax Deducted from Distribution and Interest Received (<i>Attach Certificates</i>) | | | | 33 | | | | |
| Double Taxation Relief (<i>Attach Certificates</i>) | | | | 34 | | | | |
| Tax Relief in respect of Incentive Income | | | | 35 | | | | |
| Other Credits (<i>Not including refunds from previous years</i>) | | | | 36 | | | | |
| Total Credits (Add Lines 33, 34, 35 & 36) | | | | 37 | | | | |
| NET TAX PAYABLE (Subtract Line 37 from Line 32) | | | | 38 | | | | |
| Estimated Tax Paid | | | | 39 | | | | |
| TAX PAYABLE/(REFUNDABLE) (Subtract Line 39 from Line 38) | | | | 40 | | | | |
| Section E - BENEFIT FOR PRINCIPAL MEMBERS OR PARTNERS (<i>List others, if applicable, on additional sheet and attach</i>) | | | | | | | | |
| Taxpayer Registration Number | Name | Description Of Benefit | Value | Amount Deducted | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Section F - PARTNERSHIPS AND ESTATES (<i>List others, if applicable, on additional sheet and attach</i>) | | | | | | | | |
| Taxpayer Registration Number | Name | Basis of Distribution of Partnership Income | | | | | | Share of Estate or Trust Income |
| | | Salary | Interest on Capital | Goods Used | Private Use Car | Residential Occupation | Share of Balance | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Section G - DECLARATION | | | | | | | FOR OFFICIAL USE | |
| <p>I declare that to the best of my knowledge and belief this is a true and correct Return of the whole of the income of</p> <p>..... <i>(organization's name)</i></p> <p>and a true and correct statement of the information and particulars given in the form and attached documents. This Declaration is made with the full knowledge and understanding that any false statement made herein by me or on my behalf will render me liable to penalties and /or criminal proceedings.</p> <p>Name _____</p> <p>Signature _____</p> <p>Title/Position _____</p> <p>Date _____</p> | | | | | | |  | |

Appendix 10



Jamaica

THE INCOME TAX ACT

RETURN OF INCOME AND TAX PAYABLE ORGANIZATIONS (LIFE ASSURANCE)

IT04

Year of Assessment

Please Read Notes and Instructions before Completing this Return

| | | | |
|---|----|--|---|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number | |
| 1. Company Name | | | |
| 3. Registered Office (Street No. and Name, Postal Zone and Parish) | | 4. Business Mailing Address (if different from 3.) | |
| | | | |
| 5. Has the Company been declared a Jamaicanised Company? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 6. Place of Incorporation | 7. Tick appropriate box: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return |
| Section B - SUMMARY OF INCOME (Attach Financial Statements and Income Tax Computation) | | | |
| INVESTMENT INCOME | | | |
| Gross Dividend | 8 | | |
| Gross Interest | 9 | | |
| Gross Rental Income | 10 | | |
| Sources Outside the Island (Attach Schedule 4) | 11 | | |
| Other Income (Attach Schedule 4) | 12 | | |
| Total Investment Income (Add Lines 8, 9, 10, 11 & 12) | 13 | | |
| Total Management Expenses | 14 | | |
| Net Investment Income (Subtract Line 14 from Line 13) | 15 | | |
| Gross Premium Income | 16 | | |
| Section C - DEDUCTIONS | | | |
| Total Capital Allowances (Business & Rental Assets - Attach Schedule) | 17 | | |
| Losses for Previous Years (Brought Forward) | 18 | | |
| Covenanted Donations (Attach Schedule 4) | 19 | | |
| Franked Income (If included in Section B above) | 20 | | |
| Total Deductions (Add Lines 17, 18, 19 & 20) (Included at Line 14 above) | 21 | | |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | | | |

Appendix 10

| SECTION D - TAX COMPUTATION | |
|---|----|
| Income Tax on Net Investment Income (Line 15 x %) | 22 |
| Income Tax on Premium Income (Line 16 x % for Jamaicanised Company) | 23 |
| Income Tax on Premium Income (Line 16 x % for other Companies) | 24 |
| Total Tax Payable (Add Lines 22, 23 & 24) | 25 |
| CREDITS: | |
| Tax Deducted from Distributions Received (Attach Listing & Certificates) | 26 |
| Tax Deducted from other Investment Income (Attach Listing & Certificates) | 27 |
| Double Taxation Credit (Attach Certificates) | 28 |
| Other Credits | 29 |
| Total Credits (Add Lines 26, 27, 28 & 29) | 30 |
| Net Tax Payable (Subtract Line 30 from Line 25) | 31 |
| Estimated Tax Paid | 32 |
| Tax Payable/(Refundable) (Subtract Line 32 from Line 31) | 33 |

| SECTION E - DECLARATION | FOR OFFICIAL USE |
|--|---|
| <p>I declare that to the best of my knowledge and belief this is a true and correct Return of the whole of the income of</p> <p>..... (company's name)</p> <p>and a true and correct statement of the information and particulars given in the form and attached documents. This Declaration is made with the full knowledge and understanding that any false statement made herein by me or on my behalf will render me liable to penalties and/or criminal proceedings.</p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Signature</p> <p>_____</p> <p>Title/Position</p> <p>_____</p> <p>Date</p> | <div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; text-align: center; border-radius: 50%; padding: 5px;"> Organization Stamp </div> |

Appendix II



THE INCOME TAX ACT
RETURN OF INCOME AND TAX PAYABLE
INDIVIDUALS (PAYE, PENSIONERS etc.)

IT05

Year of Assessment

Please Read Notes and Instructions before Completing this Return

| | | | |
|--|--|---------------------------------|---|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number | |
| 1. Name (Last, First, Middle) | | - - | |
| 3. Home Address (Apt. No., Street No. and Name, Postal Zone, Parish) | | 4. Employer's Name | |
| | | 5. Occupation | 6. Tick appropriate box: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return |
| Section B - SUMMARY OF INCOME | | | |
| Salary, Wages, Bonus, Fees, Commission (Attach P24) | | 7 | |
| Cash Allowances (Travelling, housing, entertainment, etc.) | | 8 | |
| Annual Value Perquisites (Car, credit cards, etc.) | | 9 | |
| Total (Add Lines 7, 8 & 9) | | 10 | |
| Annual Value of Quarters or Residence (Please see Notes for calculation) | | 11 | |
| Income from other Employment (that is, Other employers) | | 12 | |
| Total Income from Employments & Offices (Add Lines 10, 11 & 12) | | 13 | |
| DEDUCT: Expenses Claimed (Attach Schedule 3 - Employee Exp. Claim) | | 14 | |
| National Insurance Contributions | | 15 | |
| Allowable Contributions (Superannuation and ESOP) | | 16 | |
| Total Deductions (Add Lines 14, 15 & 16) | | 17 | |
| Net Income arising from Employments & Offices (Subtract Line 17 from Line 13) | | 18 | |
| Pensions (Attach Certificates) | | 19 | |
| Dividends | | 20 | |
| Interest from Banks & Loans | | 21 | |
| Trust Income, Annuities, Alimony | | 22 | |
| Total Income (Add Lines 18, 19, 20, 21, & 22) | | 23 | |
| Section C - DEDUCTIONS | | | |
| Covenanted Donations | | 24 | |
| Exemptions (Pension, Age Relief, etc.) | | 25 | |
| Total Deductions (Add Lines 24 & 25) | | 26 | |
| Statutory Income before Donations (Subtract Line 26 from Line 23) | | 27 | |
| Donations (Please see Notes for calculation) | | 28 | |
| Statutory Income after Donations (Subtract Line 28 from Line 27) | | 29 | |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | | | |

Appendix II

| Section D - TAX COMPUTATION | |
|---|---|
| Statutory Income after Donations <i>(Brought forward from Line 29 overleaf)</i> | 01 <input style="width: 100px;" type="text"/> |
| Less Amount at Nil Rate <i>(Threshold)</i> | 02 <input style="width: 100px;" type="text"/> |
| Statutory Income less Amount at Nil Rate <i>(Threshold)</i> <i>(Subtract Line 02 from Line 01)</i> | 30 <input style="width: 100px;" type="text"/> |
| Income Tax on Statutory Income <i>(Line 30 x %)</i> | 31 <input style="width: 100px;" type="text"/> |
| CREDITS: | |
| P.A.Y.E. Tax Deducted by Employer <i>(per P24)</i> | 32 <input style="width: 100px;" type="text"/> |
| Tax Deducted from Other Sources <i>(Attach certificates)</i> | 33 <input style="width: 100px;" type="text"/> |
| Total Credits <i>(Add Lines 32 and 33)</i> | 34 <input style="width: 100px;" type="text"/> |
| TAX PAYABLE/(REFUNDABLE) <i>(Subtract Line 34 from Line 31)</i> | 35 <input style="width: 100px;" type="text"/> |
| Section E - DECLARATION | FOR OFFICIAL USE |
| <p>I declare that to the best of my knowledge and belief this is a true and correct return of the whole of my income and a true and correct statement of the information and particulars given in the form and attached documents. This Declaration is made with the full knowledge and understanding that any false statement herein or on my behalf will render me liable to penalties and/or criminal proceedings.</p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Signature</p> <p>_____</p> <p>Date</p> | |

Appendix 12



THE INCOME TAX ACT
EMPLOYER'S ANNUAL RETURN
PAY AS YOU EARN (INCOME TAX)
 YEAR ENDED 31st DECEMBER

IT06
 Year of Assessment

▶ **Please Read Instructions overleaf before Completing this Return**

| | | | | | | | | | |
|--|---|---|---|---|---|---------------------------------|--------|------|--|
| Section A - GENERAL INFORMATION | | | | | | | | | |
| 1. Name of Employer | 2. Taxpayer Registration Number (Branch Sequence No.) _____ | | | | | | | | |
| 3. Address (Street No. and Name, Postal Zone, Parish) | 4. Mailing Address (if different from 3.) | | | | | | | | |
| Total Number of Employees during the return year | 5 _____ | | | | | | | | |
| Total Number of Tax Deduction Cards maintained during the return year | 6 _____ | | | | | | | | |
| Section B - SUMMARY OF TAX DEDUCTED AND REMITTED | | | | | | | | | |
| Total net tax deducted in return year (From Line (d), (Schedule 5) | 7 _____ | | | | | | | | |
| Total amounts (if any) advanced or reimbursed by the Tax Department for refunds to employees | 8 _____ | | | | | | | | |
| Net tax payable (Add Line 7 and Line 8) | 9 _____ | | | | | | | | |
| Total tax already remitted to the Collector on account for current year | 10 _____ | | | | | | | | |
| Tax Payable/(Refundable) (Subtract Line 10 from Line 9) | 11 _____ | | | | | | | | |
| Section C - INCOME TAX ONLY | | | | | | | | | |
| Apart from the cases in Section A , have you at any time during the return year : | | | | | | | | | |
| (a) Employed any person at a rate exceeding the weekly or monthly threshold amount? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| (b) Employed any person part-time or casually (who had other employment during the same period) whose earning with you exceeded the threshold of that year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| (c) Was any remuneration paid "free of tax", that is did you under take to bear any part of the tax liability of any employee? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| If the answer to (a) or (b) above is yes, please complete a Supplementary Return Form (P38) and submit along with this Return. | | | | | | | | | |
| Section D - DECLARATION | FOR OFFICIAL USE | | | | | | | | |
| I declare that the particulars given in this Return are in accordance with the requirements of the Income Tax (Employment) Regulations and that the total amount of emoluments, including overtime pay, bonus, taxable allowance, fees, commissions, etc. paid to each of my taxable employees and all income tax deducted have been fully and correctly stated in this return to the best of my knowledge and belief. This Declaration is made with the full knowledge and understanding that any false statement made herein by me will render me liable to penalties and/or criminal proceedings. | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; padding: 2px;">No. of Deduction Cards Received (a)</td> <td style="width:25%; padding: 2px;">(b)</td> <td style="width:25%; padding: 2px;">(a) Remittance Card is/is not submitted</td> <td style="width:25%; padding: 2px;">(b) Remittance Card is/is not submitted</td> </tr> <tr> <td style="padding: 2px;">Signature of Collector of Taxes</td> <td style="padding: 2px;">Parish</td> <td colspan="2" style="padding: 2px;">Date</td> </tr> </table> | No. of Deduction Cards Received (a) | (b) | (a) Remittance Card is/is not submitted | (b) Remittance Card is/is not submitted | Signature of Collector of Taxes | Parish | Date | |
| No. of Deduction Cards Received (a) | (b) | (a) Remittance Card is/is not submitted | (b) Remittance Card is/is not submitted | | | | | | |
| Signature of Collector of Taxes | Parish | Date | | | | | | | |
| _____ Signature of Employer | | | | | | | | | |
| _____ Date | | | | | | | | | |

Appendix 12**INSTRUCTIONS**

You are required to make a return of the pay and tax deduction of every employee for whom you have received or prepared a Tax Deduction Card for the relevant year ended 31st December

Please print and tick appropriate box, where required. Do NOT use a pencil. Use blue or black ink pen only.

This return is to be submitted to the Collector of Taxes after the 31st December but not later than the 14th January of the following year accompanied by:

- **Schedule 5**
- **Schedule 6** (if applicable)
- **Completed Tax Deduction Cards**

Schedule 5

- * Enter in column (1) the TRN and name of every employee in whose case you deducted or refunded tax, whether or not he was still in your employment during the relevant year.
- * Enter in column (2) the gross pay paid by you to each employee in the relevant year. The pay returned must include all salaries, wages, fees, commissions, bonus, overtime, holiday pay or other payments made to such employees during the period.
- * Enter in column (7) the net tax so deducted (i.e. the total tax deducted by you less the amount of any refunds made by you). Do not include in column (7) any tax in respect of previous employment.
- * If you have refunded to an employee more tax than you deducted from him, do not make any entry in column (7), but enter in column (8) the net amount refunded by you.

Schedule 6

- * Enter in column (10) the annual rent paid for any quarters or board or residence provided to any employee by reason of the holding of any office or employment of profit. Where the premises are owned by the employer enter the annual commercial rent which the premises would fetch if let on the open market.
- * Enter in column (11) the annual value of accommodation provided to any employee. This amount will be a figure not exceeding 15% of the total emoluments or the amount otherwise agreed with the Commissioner excluding the Housing.
- * Enter in column (15) value of any other perquisites or benefits in kind, for example, use of motor vehicle.
- * Add columns (12) and (16) and enter the total at Lines (b) and (c), respectively, of Schedule 5.

Where the particulars on a Tax Deduction Card have been transferred to another Tax Deduction Card, (for example, on a change from weekly to monthly-payment), the first card should not be listed overleaf.

If an employer finds it unduly onerous to list all the names, he may arrange with the Inland Revenue Department to supply a machine list of the tax deductions. Use continuation sheets if necessary.

After completing the list, **complete Sections A, B, C and D overleaf.**

Appendix 13



THE INCOME TAX ACT

DECLARATION OF ESTIMATED INCOME AND TAX PAYABLE

IT07

Year of Assessment

Please Read Notes and Instructions Overleaf before Completing this Return

| | | | | | | | | | | | |
|--|----------------|---|----|--|--|--|--|---|---|---|---|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number | | | | | | | | | |
| 1. Individual/Organization Name | | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table> | | | | | | - | - | - | - |
| | | | | | | | | | | | |
| - | - | - | - | | | | | | | | |
| 3. Address (Apt. No., Street No. & Name, Postal Zone and Parish) | | 4. Type of Return | | | | | | | | | |
| | | <input type="checkbox"/> Individual <input type="checkbox"/> Organization | | | | | | | | | |
| | | 5. Tick appropriate box: | | | | | | | | | |
| | | <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | | | | | | | | | |
| Section B - SOURCES OF INCOME | | | | | | | | | | | |
| Chargeable/Statutory Income of immediately preceding year | | | 6 | | | | | | | | |
| LESS: Reductions applied for (Attach details) | | | 7 | | | | | | | | |
| Adjusted Chargeable/Statutory Income (Subtract Line 7 from Line 6.) | | | 8 | | | | | | | | |
| ADD: Income arising for the first time in current year (Specify below): | | | 9 | | | | | | | | |
| Estimated Chargeable/Statutory Income (Add Lines 8 & 9) | | | 10 | | | | | | | | |
| Section C - ESTIMATED INCOME TAX LIABILITY | | | | | | | | | | | |
| NB: INDIVIDUALS COMPLETE LINES 01 TO 04 COMPANIES TRANSFER LINE 10 TO 11 | | | | | | | | | | | |
| Nil Rate | Pension Relief | Age Relief | | | | | | | | | |
| 01 | 02 | 03 | 04 | | | | | | | | |
| Estimated Income subject to Income Tax (Subtract Line 04 from Line 10) | | | 11 | | | | | | | | |
| Income Tax on Estimated Income (Line 11 x <input type="text"/> %) | | | 12 | | | | | | | | |
| LESS CREDITS: | | | | | | | | | | | |
| Estimated PAYE Credit | | | 13 | | | | | | | | |
| Other Credits | | | 14 | | | | | | | | |
| Total Credits (Add Lines 13 & 14) | | | 15 | | | | | | | | |
| Estimated Income Tax Payable (Subtract Line 15 from Line 12) | | | 16 | | | | | | | | |
| Section D - DECLARATION | | | | | | | | | | | |
| I declare that the estimated total income shown has been computed in accordance with the provisions of the Income Tax Act, that is, that my estimated total income has been based on my total income of the preceding year as disclosed in the Return of Income and that I have obtained the acceptance of the Commissioner of Taxpayer Audit & Assessment where such basis has been varied. I make this declaration with the full knowledge and understanding that any false statement made therein by me or on my behalf will render me liable to the penalties of the Income Tax Act. | | | | | | | | | | | |
| Name | | Title/Position (If applicable) | | | | | | | | | |
| Signature | | Date | | | | | | | | | |

Appendix 13**NOTES AND INSTRUCTIONS**

Every taxpayer is required by law to compute his estimated income and tax thereon during each year and pay such tax to the Collector of Taxes in four (4) equal instalments on or before the 15th March, 15th June, 15th September and 15th December unless his only source of income is employment. Estimate should be based on the total income for the year immediately preceding the year of assessment.

Section B - SOURCES OF INCOME

- Chargeable Income/Statutory Income of immediately preceding year
Enter the chargeable income/statutory income for the preceding year of assessment.

Line 7 - Reductions applied for**Section C - ESTIMATED INCOME TAX LIABILITY**

Calculate tax at the appropriate rate

premium - Calculate tax on investment income and

Appendix 13

| | | | |
|--|--|---|--|
| ESTIMATED TAX PAYMENT VOUCHER | Year of Assessment | Type of Return <input type="checkbox"/> Individual <input type="checkbox"/> Organization | Voucher 4 IT07 <i>(Due on or Before 15th December)</i> |
| | Individual/Organization Name | Taxpayer Registration Number | |
| Address <i>(Apt. No., Street No. & Name, Postal Zone and Parish)</i> | Estimated Income Tax Payable <i>(From Line 16, Form IT07)</i> | Income Tax Payment | |
| | Signature | Date | |

TO BE DETACHED AND VOUCHER SENT TO COLLECTOR OF TAXES WITH PAYMENT

| | | | |
|--|--|---|---|
| ESTIMATED TAX PAYMENT VOUCHER | Year of Assessment | Type of Return <input type="checkbox"/> Individual <input type="checkbox"/> Organization | Voucher 3 IT07 <i>(Due on or Before 15th September)</i> |
| | Individual/Organization Name | Taxpayer Registration Number | |
| Address <i>(Apt. No., Street No. & Name, Postal Zone and Parish)</i> | Estimated Income Tax Payable <i>(From Line 16, Form IT07)</i> | Income Tax Payment | |
| | Signature | Date | |

TO BE DETACHED AND VOUCHER SENT TO COLLECTOR OF TAXES WITH PAYMENT

| | | | |
|--|--|---|--|
| ESTIMATED TAX PAYMENT VOUCHER | Year of Assessment | Type of Return <input type="checkbox"/> Individual <input type="checkbox"/> Organization | Voucher 2 IT07 <i>(Due on or Before 15th June)</i> |
| | Individual/Organization Name | Taxpayer Registration Number | |
| Address <i>(Apt. No., Street No. & Name, Postal Zone and Parish)</i> | Estimated Income Tax Payable <i>(From Line 16, Form IT07)</i> | Income Tax Payment | |
| | Signature | Date | |

TO BE DETACHED AND VOUCHER SENT TO COLLECTOR OF TAXES WITH PAYMENT

| | | | |
|--|--|---|---|
| ESTIMATED TAX PAYMENT VOUCHER | Year of Assessment | Type of Return <input type="checkbox"/> Individual <input type="checkbox"/> Organization | Voucher 1 IT07 <i>(Due on or Before 15th March)</i> |
| | Individual/Organization Name | Taxpayer Registration Number | |
| Address <i>(Apt. No., Street No. & Name, Postal Zone and Parish)</i> | Estimated Income Tax Payable <i>(From Line 16, Form IT07)</i> | Income Tax Payment | |
| | Signature | Date | |

Appendix I4



**EMPLOYER'S PAYE (INCOME TAX) MONTHLY REMITTANCE
DEDUCTION OF TAX FROM EMOLUMENTS**

P30

Please Read Instructions Overleaf BEFORE Completing this Remittance

| | | | |
|--|--------------------|--|--|
| 1. Name of Employer | | 2. Taxpayer Registration Number | |
| 3. Business Address (Apt. No., Street No. & Name, Postal Zone, Parish) | | 4. Month of Remittance Year Month | |
| 6. E-mail Address | | 5. Tick, if applicable: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Remittance | |
| 7. Total Emoluments | 8. Net Tax Payable | 9. Amount Being Paid | |
| FOR OFFICIAL USE ONLY (Please do NOT write in this Box) | | | |
| DECLARATION | | | |
| <p>The declaration below should be completed and this form delivered to the Collector of Taxes, no later than the 14th day of each month with a remittance for the total amount of tax deductible in the preceding month.</p> <p>To the Collector of Taxes</p> <p>I declare that the amount of Income Tax entered in Box 8 above is the total net amount for which I am accountable for the month indicated in Box 4 in respect of PAYE from emoluments paid.</p> | | | |
| Name of Responsible Officer (Please Print) | | Company Stamp | |
| Signature of Responsible Officer | | | |
| Date | | | |

Form No. P30 (Revised 2006/02)

Inland Revenue Department



**EMPLOYER'S PAYE (INCOME TAX) MONTHLY REMITTANCE
DEDUCTION OF TAX FROM EMOLUMENTS**

P30

Please Read Instructions Overleaf BEFORE Completing this Remittance

| | | | |
|--|--------------------|--|--|
| 1. Name of Employer | | 2. Taxpayer Registration Number | |
| 3. Business Address (Apt. No., Street No. & Name, Postal Zone, Parish) | | 4. Month of Remittance Year Month | |
| 6. E-mail Address | | 5. Tick, if applicable: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Remittance | |
| 7. Total Emoluments | 8. Net Tax Payable | 9. Amount Being Paid | |
| FOR OFFICIAL USE ONLY (Please do NOT write in this Box) | | | |
| DECLARATION | | | |
| <p>The declaration below should be completed and this form delivered to the Collector of Taxes, no later than the 14th day of each month with a remittance for the total amount of tax deductible in the preceding month.</p> <p>To the Collector of Taxes</p> <p>I declare that the amount of Income Tax entered in Box 8 above is the total net amount for which I am accountable for the month indicated in Box 4 in respect of PAYE from emoluments paid.</p> | | | |
| Name of Responsible Officer (Please Print) | | Company Stamp | |
| Signature of Responsible Officer | | | |
| Date | | | |

Form No. P30 (Revised 2006/02)

Inland Revenue Department

Appendix I4

| INSTRUCTIONS | | | | | | | | | | | | | | | |
|--|---|---|---|---|-------|---|---|---|---|------|---|---|---|-------|---|
| 1. Name of Employer: | State name of employer or name of business for which payment is being made. | | | | | | | | | | | | | | |
| 2. Taxpayer Registration Number: | Employer's TRN. MUST include the Branch Number, where applicable. NB: Sole Proprietors who are employers are required to include a Branch Number. For example, <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>—</td><td>0</td><td>0</td><td>0</td><td>1</td> </tr> </table> | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | — | 0 | 0 | 0 | 1 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | — | 0 | 0 | 0 | 1 | | |
| 3. Business Address: | The current address of the business location. | | | | | | | | | | | | | | |
| 4. Month of Remittance: | The year and month of the Remittance. For example, <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>2</td><td>0</td><td>0</td><td>6</td><td>—</td><td>0</td><td>1</td> </tr> <tr> <td></td><td colspan="2" style="text-align: center;">Year</td><td></td><td></td><td colspan="2" style="text-align: center;">Month</td> </tr> </table> | 2 | 0 | 0 | 6 | — | 0 | 1 | | Year | | | | Month | |
| 2 | 0 | 0 | 6 | — | 0 | 1 | | | | | | | | | |
| | Year | | | | Month | | | | | | | | | | |
| 5. Tick, if Applicable: | New Address: if the business address has been changed. Revised Remittance: if the Net Tax payable is being amended. | | | | | | | | | | | | | | |
| 7. Total Emoluments: | Total Gross Salary, including all taxable perquisites paid to all employees for the month. | | | | | | | | | | | | | | |
| 8. Net Tax Payable: | Total Tax Deductible less any refunds, paid within the month. | | | | | | | | | | | | | | |
| 9. Amount Being Paid: | Exact amount being paid with this Remittance. | | | | | | | | | | | | | | |

| INSTRUCTIONS | | | | | | | | | | | | | | | |
|--|---|---|---|---|-------|---|---|---|---|------|---|---|---|-------|---|
| 1. Name of Employer: | State name of employer or name of business for which payment is being made. | | | | | | | | | | | | | | |
| 2. Taxpayer Registration Number: | Employer's TRN. MUST include the Branch Number, where applicable. NB: Sole Proprietors who are employers are required to include a Branch Number. For example, <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>—</td><td>0</td><td>0</td><td>0</td><td>1</td> </tr> </table> | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | — | 0 | 0 | 0 | 1 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | — | 0 | 0 | 0 | 1 | | |
| 3. Business Address: | The current address of the business location. | | | | | | | | | | | | | | |
| 4. Month of Remittance: | The year and month of the Remittance. For example, <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>2</td><td>0</td><td>0</td><td>6</td><td>—</td><td>0</td><td>1</td> </tr> <tr> <td></td><td colspan="2" style="text-align: center;">Year</td><td></td><td></td><td colspan="2" style="text-align: center;">Month</td> </tr> </table> | 2 | 0 | 0 | 6 | — | 0 | 1 | | Year | | | | Month | |
| 2 | 0 | 0 | 6 | — | 0 | 1 | | | | | | | | | |
| | Year | | | | Month | | | | | | | | | | |
| 5. Tick, if Applicable: | New Address: if the business address has been changed. Revised Remittance: if the Net Tax payable is being amended. | | | | | | | | | | | | | | |
| 7. Total Emoluments: | Total Gross Salary, including all taxable perquisites paid to all employees for the month. | | | | | | | | | | | | | | |
| 8. Net Tax Payable: | Total Tax Deductible less any refunds, paid within the month. | | | | | | | | | | | | | | |
| 9. Amount Being Paid: | Exact amount being paid with this Remittance. | | | | | | | | | | | | | | |

Appendix 15



Jamaica

EDUCATION TAX ACT
SELF-EMPLOYED PERSON'S ANNUAL RETURN
 YEAR ENDED 31ST DECEMBER

ET01
 Year of Assessment

▶ Please Read Notes and Instructions BELOW before Completing this Return

| | | |
|--|--|--|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number |
| 1. Name (Last, First, Middle) | | _____ |
| 3. Home Address (Apt. No., Street No. and Name, Postal Zone, Parish) | | 4. Business Mailing Address (If different from 3.) |
| 5. Telephone Number(s) | | 6. Fax Number(s) |
| | | 7. E-mail Address |

NOTES AND INSTRUCTIONS

You are required to deduct Education tax at the rate of 2% of your monthly earnings and pay over this sum to the Commissioner of Inland revenue within fourteen (14) days after the end of each month.

You are required to keep a record of your earnings showing your name and national insurances number and the amounts deducted from your earnings each month. This record must be made available for inspection by the Commissioner or authorized Officer at your premises.

A Annual Return of your gross earnings and tax deducted accompanied by your Education Tax Remittance Card, should be made to the Collector of Taxes by 14th January of the following year.

The columns overleaf should be completed by you for education tax which was payable during the year.

Please type or print clearly. Use blue or black ink pen only. Tick () appropriate box.

NB: Earning mean the statutory income tax less any income earned from interest and dividends. The tax- free threshold for income tax is not applicable for education tax.

| | |
|---|---------------------|
| Section B - TAX COMPUTATION | OFFICIAL USE |
| Assessable Earnings (From Total (a) Overleaf) | |
| Tax on Assessable Earning (From Total (b) Overleaf) | |
| Amount Paid as per Education Tax Remittance Card @ 2% (From Line (d) Overleaf) | |
| Balance Payable (From Line (e) Overleaf) | |
| <input type="checkbox"/> Education Tax Deduction Card is Attached <input type="checkbox"/> Remittance Card is Attached | |
| Section C - DECLARATION AND CERTIFICATE | |
| I declare that all Education Tax Deductions and Education Tax Remittance cards received and used by me during the year stated above are forwarded herewith. The Number enclosed is _____ | |
| I also certify that all particulars required to be entered on the forms and all the particulars required in this Return are in every respect fully and truly stated according to the best of my knowledge and belief. | |
| Signature _____ | Date _____ |

Appendix 15

**SELF-EMPLOYED PERSON'S ANNUAL RETURN
EDUCATION TAX**

Year of Assessment

| | | | | | | |
|--|--|--|--|--|--|--|
| | | | | | | |
|--|--|--|--|--|--|--|

| 1. Name | | 2. Taxpayer Registration Number | | |
|----------------------|---|---|--|--|
| | | | | |
| 3. Occupation | | | | |
| | | | | |
| Month | (a) * Assessable Earnings | (b) Self-Employed Person's 2% Tax Deductions | (c) Remarks | |
| January | | | | |
| February | | | | |
| March | | | | |
| April | | | | |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| Totals | | | * Assessable Earnings does NOT include Dividends, Interest and Pensions | |
| | (a) <small>(Transfer Total to Line 8 overleaf)</small> | (b) <small>(Transfer to Line 9 overleaf)</small> | | |
| | (d) Amount Paid <small>(Excluding Penalty)</small> <small>(Transfer to Line 10 overleaf)</small> | | | |
| | (e) Amount Due/Overpaid <small>(Subtract Line (d) from Column (b) Total and Transfer to Line 11 Overleaf)</small> | | | |

Appendix 16



EDUCATION TAX ACT
EMPLOYER'S ANNUAL RETURN
INDIVIDUALS (SELF-EMPLOYED)
YEAR ENDED 31ST DECEMBER

ET02
 Year of Assessment

▶ Please Read Notes and Instructions BELOW before completing this Return.

| | | |
|--|--|---------------------------------|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number |
| 1. Name (Last, First, Middle) | | _____ |
| 3. Home Address (Apt. No., Street No. and Name, Postal Zone, Parish) | 4. Business Mailing Address (if different from 3.) | |
| 5. Telephone Number(s) | 6. Fax Number(s) | 7. E-mail Address |

NOTES AND INSTRUCTIONS

You are required to make a return of the Gross Pay received by your employees and education tax deductions for every eligible worker in your employment.

The return is to be made by sending the Education Tax Deduction Card to the Collector of Taxes after the 31st December of the year to which the card relates and no later than the 14th January of the following year.

The deduction card(s) should be accompanied by this form submitted in duplicate with your Education Tax Remittance Card.

Gross Pay includes salaries, fees, commissions, and any benefits assessable to Income Tax, before any deductions for NHT contributions paid by YOU to such employees in the year being reported.

The columns overleaf should be completed for every employee for whom Education Tax was payable during the year.


Please type or print clearly. Use blue or black ink pen only. Tick (✓) appropriate box.

| | | |
|---|--|-------|
| Section B - TAX COMPUTATION | OFFICIAL USE | |
| Total Tax Due <i>(From Column (f) Grand Total Overleaf)</i> | 8 | _____ |
| Amount Paid as per Education Tax Remittance Card <i>(From Line (i) Overleaf)</i> | 9 | _____ |
| Balance Payable <i>(From Line (j) Overleaf)</i> | 10 | _____ |
| <input type="checkbox"/> Education Tax Deduction Card is Attached | <input type="checkbox"/> Remittance Card is Attached | |

Section C - DECLARATION AND CERTIFICATE

I declare that all Education Tax Deductions and Education Tax Remittance Cards received and used by me during the year stated above are forwarded herewith. The number enclosed is _____

I also certify that all particulars required to be entered on the forms and all the particulars required in this Return are in every respect fully and truly stated according to the best of my knowledge and belief.


 Signature of Employer _____ Date _____

Appendix I 6

EMPLOYER'S ANNUAL RETURN (Employees Information)
EDUCATION TAX

| 1. Name of Employer | 2. Taxpayer Registration Number | | | | | 3. Page | |
|---|--|--|--------------------|---|-----------------------------|--------------------------------------|----------------|
| | (a) Name of Employee (Last, First, Middle) | (b) Taxpayer Registration Number (TRN) | (c) * Gross Pay | (d) Employee's 2% Tax Deductions | (e) Employer's 3% Tax | (f) Total Columns (d) & (e) | (g) Remarks |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| Totals (This Page) | | | | | | | |
| Totals (From Pages 2 to _____) | | | | | | | |
| Grand Total | | | | | | | |
| (f) Amount Paid (Excluding Penalty) <small>(Transfer to Line 9 overleaf)</small> | | | | | | | |
| (j) Amount Due/Overpaid <small>(Subtract Line (f) from Column (f) Grand Total and Transfer to Line 10 overleaf)</small> | | | | | | | |

Year of Assessment: 1 of _____

Appendix 17



EDUCATION TAX ACT
EMPLOYER'S ANNUAL RETURN
ORGANIZATIONS
YEAR ENDED 31ST DECEMBER

ET03

Year of Assessment

► Please Read Notes and Instructions BELOW before completing this Return.

| | | |
|---|------------------|--|
| Section A - GENERAL INFORMATION | | 2. Taxpayer Registration Number |
| 1. Organization's Name | | _____ |
| 3. Address (Apt. No., Street no. and Name, Postal Zone, Parish) | | 4. Business Mailing Address (If different from 3.) |
| 5. Telephone Number(s) | 6. Fax Number(s) | 7. E-mail Address |

NOTES AND INSTRUCTIONS

You are required to make a return of the Gross Pay received by your employees and education tax deductions for every eligible worker in your employment.

The return is to be made by sending the Education Tax Deduction Card to the Collector of Taxes after the 31st December of the year to which the card relates and no later than the 14th January of the following year.

The deduction card(s) should be accompanied by this form submitted in duplicate with your Education Tax Remittance Card.

Gross Pay includes salaries, fees, commissions, and any benefits assessable to Income Tax, before any deductions for NHT contributions paid by YOU to such employees in the year being reported.

The columns overleaf should be completed for every employee for whom Education Tax was payable during the year.

Please type or print clearly. Use blue or black ink pen only. Tick () appropriate box.

| | | |
|---|---|------------|
| Section B - TAX COMPUTATION | OFFICIAL USE | |
| Total Tax Due <i>(From Column (f) Grand Total Overleaf)</i> | 8 | _____ |
| Amount Paid as per Education Tax Remittance Card <i>(From Line (i) Overleaf)</i> | 9 | _____ |
| Balance Payable <i>(From Line (j) Overleaf)</i> | 10 | _____ |
| <input type="checkbox"/> Education Tax Deduction Card is Attached | <input type="checkbox"/> Remittance Card is Attached | |
| Section C - DECLARATION AND CERTIFICATE | | |
| I declare that all Education Tax Deductions and Education Tax Remittance Cards received and used by me during the year stated above are forwarded herewith. The number enclosed is _____ | | |
| I also certify that all particulars required to be entered on the forms and all the particulars required in this Return are in every respect fully and truly stated according to the best of my knowledge and belief. | | |
| Signature of Employer _____ | Organization Stamp | Date _____ |

Appendix 17

| EMPLOYER'S ANNUAL RETURN (Employees Information) EDUCATION TAX | | | | | | | | | | |
|---|--|--------------------|---|-----------------------------|--------------------------------------|----------------|---|--|--|---------|
| 1. Name of Employer | | | | | 2. Taxpayer Registration Number | | | | | 3. Page |
| (a) Name of Employee <i>(Last, First, Middle)</i> | (b) Taxpayer Registration Number (TRN) | (c) * Gross Pay | (d) Employee's 2% Tax Deductions | (e) Employer's 3% Tax | (f) Total Columns (d) & (e) | (g) Remarks | 1 of | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| *Gross Pay including Salaries, Fees, Commissions and any benefits assessable to Income Tax | | | | | | | | | | |
| <i>Totals (This Page)</i> | | | | | | | | | | |
| <i>Totals (From Pages 2 to)</i> | | | | | | | | | | |
| Grand Total <i>(f) Amount Paid (Excluding Penalty)</i> <i>(Transfer to Line 9 overleaf)</i> | | | | | | | | | | |
| | | | | | | | (j) Amount Due/Overpaid <i>(Subtract Line (f) from Column (f) Grand Total and Transfer to Line 10 overleaf)</i> | | | |

Year of Assessment

Appendix I8

ET 3

EDUCATION TAX DEDUCTION CARD 20 /20

WEEKLY/MONTHLY

| | |
|---------------------------|---------------------------|
| EMPLOYEE'S SURNAME | CHRISTIAN NAME (S) |
| EMPLOYER | REF. NO. N.I.S. |
| EMPLOYER'S ADDRESS | |

| | | | | |
|---------------------|--|--|--|-------------------|
| DATE APPLIED | | | | OCCUPATION |
|---------------------|--|--|--|-------------------|

| WK. NO. | GROSS PAY EMOLUMENTS | TOTAL GROSS PAY | EMPLOYEE'S 2% TAX | EMPLOYEE'S 3% TAX | WEEKLY TOTAL | MONTHLY TOTAL |
|---------|----------------------|--------------------------|-------------------|-------------------|--------------|---------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
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| 10 | | | | | | |
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| 12 | | | | | | |
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| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| | C/F | (WEEKS 22 - 52 OVERLEAF) | | | | |

Appendix I8

| WK. NO. | GROSS PAY EMOLUMENTS | TOTAL GROSS PAY | EMPLOYEE'S 2% TAX | EMPLOYER'S 3% TAX | WEEKLY TOTAL | MONTHLY TOTAL |
|----------------|-----------------------------|------------------------|--------------------------|--------------------------|---------------------|----------------------|
| B/F | (2) | (3) | (4) | (5) | (6) | (7) |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
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| 49 | | | | | | |
| 50 | | | | | | |
| 51 | | | | | | |
| 52 | | | | | | |

Appendix 19

**EDUCATION TAX
REMITTANCE CARD**

FOR THE YEAR 19.....

**DEDUCTION OF EDUCATION TAX
FROM SALARIES AND WAGES**

The declarations overleaf should be completed and this card returned to the Collector of Taxes not later than the 14th day of each month with a remittance for the total amount of Education Tax due by the Employer and the Employees for the preceding month.

The card will be returned to you with an Official Receipt.

DIRECTIONS AS TO PAYMENT

The amount should be sent to the Collector by a certified cheque payable to the Collector of Taxes or in currency.

All cheques should be crossed.

Payment may be made personally or by post at the Collector's Office between 9:00 a.m. and 3:00 p.m. (Monday to Friday).

EMPLOYER.....

ADDRESS.....

.....

This card is the property of the Collector of Taxes. Please send it with your Annual Return to the Collector of Taxes.

ET 4

Appendix 19

| |
|----------|
| EMPLOYER |
| |
| |

| | | | | | |
|---------------------------------|--|--|--|--|--|
| EMPLOYER'S N.I.S. REFERENCE NO. | | | | | |
| | | | | | |

TO THE COLLECTOR OF TAXES

| |
|---------------------------|
| COLLECTOR'S REFERENCE NO. |
| |

I declare that--

(a) the amount of Education Tax contributions entered in column 4 below is the total amount for which I am accountable for the month indicated in respect of contributions for that month

(b) and

A remittance is enclosed

| Month | Gross Pay | No. of Employees | Education Tax | Interest | Total Education Tax and Interest | Signature of Employer | Collector's Receipt No. and date of Payment |
|----------------|-----------|------------------|---------------|----------|----------------------------------|-----------------------|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 19..... | | | | | | | |
| (1) 31 JAN. | | | | | | | |
| (2) 28/29 FEB. | | | | | | | |
| (3) 31 MAR. | | | | | | | |
| (4) 30 APR. | | | | | | | |
| (5) 31 MAY. | | | | | | | |
| (6) 30 JUN. | | | | | | | |
| (7) 31 JUL. | | | | | | | |
| (8) 31 AUG. | | | | | | | |
| (9) 30 SEPT. | | | | | | | |
| (10) 31 OCT. | | | | | | | |
| (11) 30 NOV. | | | | | | | |
| (12) 31 DEC. | | | | | | | |
| TOTAL FOR YEAR | | | | | | | |

Note: The Remittance for each month is due not later than the 14th day of the following month.

Appendix 20

M N° 154500

**HEART FUND
REMITTANCE ADVICE**

| EMPLOYER'S NAME | | ADDRESS | | EMPLOYER'S N.I.S. REF. NO. | | | | | |
|-----------------|------|-------------------------------------|--------------------------|----------------------------|---------------------------|-----------------------|-----------------------------|----------|--------------------|
| | | | | TIRN | | | | | |
| | | PLEASE TICK (✓) APPROPRIATE BOX | | CURRENT | ARREARS | | | | |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| MONTH | YEAR | NO. OF EMPLOYEES | NO. OF HEART TRAINEES | GROSS MONTHLY WAGES | EMPLOYERS 3% CONTRIBUTION | TRAINEE(S) TAX CREDIT | EMPLOYER'S NET CONTRIBUTION | INTEREST | TOTAL CONTRIBUTION |
| | | | | | | | | | |
| | | | | | | | | | |
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| | | | | | | | | | |

DECLARATION: I DECLARE THAT THE AMOUNT OF HEART CONTRIBUTION SHOWN ABOVE IS THE TOTAL AMOUNT FOR WHICH I AM ACCOUNTABLE FOR THE MONTH(S) OF _____ AND IS IN ACCORD WITH THE RECORDS IN MY OFFICE A REMITTANCE IS ENCLOSED

BANK & CHEQUE NO. _____ DATE _____ EMPLOYER'S SIGNATURE _____

HEART/NTA COPY

Appendix 20**DEDUCTION OF HEART FUND CONTRIBUTIONS
From Gross Monthly Wages Bill**

- 1 The declaration overleaf should be completed and sent to the collector of Taxes with a remittance for the total amount of HEART Fund contribution due by the employer on the 14th day of each month for the preceding month.
- 2 An employer is entitled to deduct from his contribution the prescribed tax credit for a trainee for the month in accordance with the HEART Act 1982.
- 3 The amount should be sent to the Collector, in currency or by cheque made payable to the Collector of Taxes/Heart. All cheques should be crossed, with address and telephone numbers written on the back.
- 4 The original of this advice should be returned to the employer along with the official receipt issued by Inland Revenue.
- 5 Queries may be addressed to the Director, HEART/NTA Compliance and Remittance Dept.,
22 Hope Road Kingston 10,
Telephone: 968-8455-6, 929-1575, 908-1994, 929-8793, Fax: 926-5924
Website: www.heart-nta.org Email: compliance@heart-nta.org

Appendix 21



THE ASSETS TAX (SPECIFIED BODIES) ACT
DECLARATION OF ASSETS

AT01

Year of Assessment

Please Read Instructions and Notes Overleaf before Completing this Return

| | | | |
|--|---|--|---|
| Section A: GENERAL INFORMATION | | 2. Taxpayer Registration Number | |
| 1. Name of Company/Society/Other Specified Body <i>(Please See Notes Overleaf)</i> | | | |
| 3. Registered Office Address <i>(Apt. No., Street No. & Name, Postal Zone & Parish)</i> | | 4. Mailing Address <i>(if different from 3)</i> | |
| 5. Email Address | 8. Type of Organization <input type="checkbox"/> Registered Company <input type="checkbox"/> Society <input type="checkbox"/> Other Specified Body | 9. Type of Organization <input type="checkbox"/> Local <input type="checkbox"/> Overseas | 10. Tick appropriate box: |
| 6. Telephone Number(s) | | | <input type="checkbox"/> New Address |
| 7. Fax Number(s) | | | <input type="checkbox"/> Revised Return |
| Section B: FIXED ASSETS | | | |
| Estate or interest in land | | | 11 |
| Equipment, furniture, machinery, plant or other movable property | | | 12 |
| Other interests, rights or benefits | | | 13 |
| Total Fixed Assets <i>(Add Lines 11, 12 & 13)</i> | | | 14 |
| Section C: CURRENT ASSETS | | | |
| Outstanding balances on loans and advances made by Company | | | 15 |
| Cash in hand and at bank | | | 16 |
| Outstanding balances due to Company by sundry debtors <i>(other than those specified in Line 15 above)</i> | | | 17 |
| Other interests, rights or benefits | | | 18 |
| Total Current Assets <i>(Add Lines 15, 16, 17 & 18)</i> | | | 19 |
| Section D: TOTAL ASSET VALUE & ANNUAL FEE PAYABLE | | OFFICIAL USE | |
| Total Asset Value <i>(Add Lines 14 & 19)</i> | 20 | 26 | |
| Annual Fee Payable <i>(See Notes overleaf to determine fee)</i> | 21 | | |
| Previous Balance including Charges | 22 | | |
| Current Balance Payable <i>(Add Lines 21 & 22)</i> | 23 | | |
| Amount Being Paid | 24 | | |
| Balance <i>(Line 23 minus Line 24)</i> | 25 | | |
| Section E: DECLARATION | | | |
| I declare that to the best of my knowledge and belief this is a true and correct | | | |
| Return of the value of the assets of _____ | | | |
| This Declaration is made with the full knowledge and understanding that any false statement made herein by me will render me liable to charges and/or criminal proceeding. | | | |
| Name _____ | | Title/Position _____ | |
| Signature _____ | | Date _____ | |
| PLEASE SEE OVERLEAF FOR INSTRUCTIONS AND NOTES | | | |

Appendix 21

INSTRUCTIONS AND NOTES

- Please **TYPE** or **PRINT**. Use blue or black ink only. Complete **ALL** relevant boxes.
- Tick (✓) appropriate box(es) where

Note 1: Section A: Box 1 - Name of Company/ Society/Other Specified Body.

'Company' refers to:
a company within the meaning of the Companies Act other than a company in respect of which a licence has been granted pursuant to section 20 of the Companies Act by the Minister responsible for the administration of companies

'Society' refers to:
a society registered under the Industrial and Provident Societies Act.

'Other Specified Body' refers to:
such other body as may be prescribed by order by the authorized Minister

Note 2: This form should be used for previous years' returns with the applicable rates, that is, the rate applicable to the period of the return.

Note 3: Section D: Line 21 - Scale of fees relating to the annual Declaration of Value of Assets under Section 3 of the Act is as follows:

| Value of Assets of Company, Society or 'Other Specified Body' | Annual fee payable on or by September 1 | Annual interest chargeable (15% pa) |
|--|--|--|
| Where the aggregate value of the assets does not exceed \$50,000 | \$1,000 | \$ 150 |
| Where the aggregate value of the assets exceeds \$50,000 but does not exceed \$500,000 | \$ 2,000 | \$ 300 |
| Where the aggregate value of the assets exceeds \$500,000 but does not exceed \$1,000,000 | \$ 4,000 | \$ 600 |
| Where the aggregate value of the assets exceeds \$1,000,000 but does not exceed \$5,000,000 | \$10,000 | \$1,500 |
| Where the aggregate value of the assets exceeds \$5,000,000 but does not exceed \$10,000,000 | \$15,000 | \$2,250 |
| Where the aggregate value of the assets exceeds \$10,000,000 but does not exceed \$50,000,000 | \$20,000 | \$3,000 |
| Where the aggregate value of the assets exceeds \$50,000,000 but does not exceed \$100,000,000 | \$25,000 | \$3,750 |
| Where the aggregate value of the assets exceeds \$100,000,000 | \$35,000 | \$5,250 |

Appendix 22



THE GENERAL CONSUMPTION TAX ACT
APPLICATION FOR GENERAL CONSUMPTION TAX REGISTRATION FORM 1
 ▶ PLEASE SEE INSTRUCTIONS OVERLEAF BEFORE COMPLETING THIS FORM

| SECTION A | |
|--|---|
| Type of application <i>(Tick appropriate box(es))</i> <input type="checkbox"/> First Application <input type="checkbox"/> Amended application <small><i>(If amended, complete only relevant boxes)</i></small> | Taxpayer Registration Number (TRN) <input type="checkbox"/> GCT <input type="checkbox"/> SCT |
| 1. Name/ Business Name | 2. Trade Name |
| 3. Telephone Number(s) | 3(a) Fax Number(s) |
| 3(b) E-mail Address | |
| 4. Business Address <small><i>(Apt. No. Street No. & Name, Postal Zone, Parish)</i></small> | 5. Business Mailing Address <small><i>(If different from Business Address)</i></small> |
| 6. Date Business Acquired/Commenced | 6. Date Business Acquired/Commenced |
| GCT ▶ Year Month Day | SCT ▶ Year Month Day |
| 7. Gross Income/Sales <small><i>(i.e. Actual Sales before Expenses)</i></small> | 8. Commencement Date of Taxable Activities: |
| Monthly Annual GCT ▶ _____ SCT ▶ _____ | Year Month Day GCT ▶ _____ SCT ▶ _____ |
| 9. If sales turnover is below threshold, are you applying to be a GCT registered taxpayer? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 10. SPECIAL CONSUMPTION TAX ACTIVITIES - State the product(s) manufactured: | |
| <input type="checkbox"/> Alcoholic Beverages <input type="checkbox"/> Motor Spirits <input type="checkbox"/> Tobacco Products <input type="checkbox"/> Other <i>(Specify)</i> _____ | Code _____ Code _____ |
| 11. Would you like an officer from the Tax Department to contract you in order to explain the GCT Act? <input type="checkbox"/> Yes <input type="checkbox"/> No | 12. Are your accounts computerized? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partly |
| 13. Directors or other Senior Officers/Partners: 1) Name <i>(Last, First, Middle)</i> | Individual TRN |
| Home Address | Date Responsibility Commenced Year Month Day |
| 2) Name <i>(Last, First, Middle)</i> | Title : ▶ Signature : ▶ |
| Home Address | Individual TRN |
| 3) Name <i>(Last, First, Middle)</i> | Year Month Day |
| Home Address | Title : ▶ Signature : ▶ |
| <i>(List others, if applicable, on additional sheet and attach)</i> | |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | |

Appendix 22

| | | | | |
|--|------|--------------------------------|---|----------|
| SECTION B | | | | |
| 14. GCT Taxable Activities | | | | |
| Primary: | | Secondary: | | |
| Code | | Code | | |
| 15. If you have more than one place of business, state the number of GCT certificates required in box <input type="text"/> and attach a list detailing the name and address of each <input type="text"/> | | | | |
| SECTION C | | | | |
| 16. I decide that the information given in this form is to the best of my knowledge and belief a true and correct statement | | | | |
| Name _____ | | Signature _____ | | |
| Title _____ | | Date _____ | | |
| <small>(State whether Proprietor, Partner, Director, Manager, Secretary, Office-holder in Club, Association, etc.)</small> | | | | |
| FOR OFFICIAL USE ONLY | | | | |
| Documentation Process | Date | Initial | Type | Remarks: |
| Received | | | <input type="checkbox"/> GCT <input type="checkbox"/> SCT | |
| Checked and Coded | | | | |
| Further Info. Requested | | | Receiving Office: ▶ | |
| Approved/Refused | | | | |
| Entered | | | Date: ▶ | |
| | GCT | SCT | Agency Code: ▶ | |
| Registration Status/ Reason | | | (Official Stamp) | |
| Period Length | | | | |
| Basis Code | | | | |
| Effective Date | | | | |
| Processing Officer's Name | | Processing Officer's Signature | | |
| INSTRUCTIONS | | | | |
| PLEASE TYPE OR PRINT THE REQUIRED INFORMATION. DO NOT USE A PENCIL. USE BLUE OR BLACK INK PEN ONLY. ALL DOLLAR VALUE AMOUNTS SHOULD BE ROUNDED TO THE NEAREST WHOLE NUMBER. ALL SECTIONS MUST BE COMPLETED. TICK (✓) APPROPRIATE BOX WHERE REQUIRED. | | | | |
| SECTION A | | | | |
| "Tick appropriate box" - (To be completed by <u>ALL</u> applicants) | | | | |
| Indicate the type of application and if application is the first or amended/changed. If application is amended/changed, complete <u>ONLY</u> boxes for which information is being corrected. | | | | |
| BOXES 1 AND 2 - BUSINESS NAME AND TRADE NAME | | | | |
| <u>Sole Proprietors</u> : enter your first, middle and last name in Box 1 and trade name in Box 2. | | | | |
| <u>Partnerships</u> : enter the legal name of the partnership as it appears in the agreement in Box 1 and trade name in Box 2. | | | | |
| <u>Companies / Corporations</u> : enter the company's/ corporation name as shown in the company's/ corporation's charter. | | | | |
| <u>Trust</u> : enter the name of the trust in Box 1 and the first, middle, and last name of the grantor in Box 2. | | | | |
| BOX 4 - BUSINESS AND ADDRESS | | | | |
| Enter the address where the taxable activity is being carried on. | | | | |
| BOX 7 - GROSS INCOME/ SALES | | | | |
| Enter gross sales/ income for the month in which you are applying for registration plus the immediate eleven previous months. For new businesses, enter projected/ expected gross monthly/ annual sales. | | | | |
| SECTION B | | | | |
| BOX 14 - GCT Taxable activities: | | | | |
| Primary: Enter description of MAIN business activity carried on. | | | | |
| Secondary : Enter description of any other business activity carried on. | | | | |
| PLEASE RETURN COMPLETED FORM TO THE TAXPAYER AUDIT AND ASSESSMENT DEPARTMENT OR ANY COLLECTORATE (TAX OFFICE) | | | | |

Appendix 23



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN

FORM 4A

Please Read Instructions Overleaf before completing this Return

| | | | |
|--|-----------------|--|------|
| Section A: GENERAL INFORMATION | | 2. Taxpayer Registration Number (TRN) | |
| 1. Name of Business | | 3. Return Period Month Day to Year Month Day | |
| 4. Address of Business (Apt. No., Street No. & Name, Postal Zone, Parish) | | 5. Tick appropriate box <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | |
| Section B: SUPPLIES (Goods & Services) | | | |
| Total Supplies made during Period | | 6 | |
| Exempt Supplies | Export Supplies | Zero-Rated Supplies | |
| 7 | + | 8 | + |
| | | 9 | = |
| Taxable Supplies (Subtract Line 10 from Line 6) | | 10 | |
| | | 11 | |
| Section C: OUTPUT TAX | | | |
| Supplies at Standard Rate | 12 | Rate % | = 13 |
| Supplies at Other Rate(s) | 14 | % | = 15 |
| GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments | | 16 | |
| Total Output Tax (Add Lines 13, 15 & 16) | | 17 | |
| Section D: INPUT TAX/TAX CREDIT | | | |
| Total Local Purchases & Expenses that Qualify for Credit | 18 | | |
| GCT on Local Purchases & Expenses that Qualify for Credit | | 19 | |
| GCT on Imports that Qualify for Credit | 20 | | |
| GCT Deferred on Imports | 21 | | |
| GCT Paid on Imports (Subtract Line 21 from Line 20) | | 22 | |
| GCT on Capital Goods that Qualify for Credit this Period | | 23 | |
| Adjustments - Specify: | | 24 | |
| Total Input Tax (Add Lines 19, 22, 23 & 24) | | 25 | |
| Section E: GCT PAYABLE / CREDITABLE | | OFFICIAL USE | |
| GCT Payable / Creditable (Subtract Line 25 from Line 17) | 26 | 29 | |
| Balance Brought Forward: Payable/Creditable/Zero | 27 | | |
| Total (Add Lines 26 & 27) | 28 | | |
| GCT Being Paid this Period | 29 | | |
| If amount at Line 26 is negative, tick appropriate box at Line 30 | 30 | <input type="checkbox"/> 1) Refund <input type="checkbox"/> 2) Credit | |
| Section F: DECLARATION: I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form. | | | |
| Name of Responsible Officer | Official Stamp | Title | |
| Signature | | Date | |
| | | OFFICE CODE: | |

Appendix 23

INSTRUCTIONS

This form is to be completed by Registered taxpayers who are not using the Quick Method.

Taxpayers carrying out Tourism Activities prescribed in Part II of the Second Schedule of the General Consumption Tax Regulations, Item 12(1) should complete FORM 4D (PINK FORM). Taxpayers carrying out General Insurance Activities should complete FORM 4E (YELLOW FORM).

Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

Section A: GENERAL INFORMATION

Box 1 : Name and Address of Business

Enter information as stated on the GCT Certificate of Registration.

Box 2 : Taxpayer Registration Number (TRN)

Enter number (TRN) commencing with the first box on the left.

Box 3 : Return Period

Monthly Returns e.g. October 2000 enter: 2000-10-01 to 2000-10-31
Bi-Monthly Returns e.g. October & November 2000 enter: 2000-10-01 to 2000-11-30

Box 5

New Address : Please tick box if address is a New Address.

Revised Returns : Please tick box if return is a Revised Return

Section B: SUPPLIES (*Goods & Services*)

Include all activities relating to supplies (sales) during the Return Period. Value of sales must include for business enterprises in the service sector, the amount for Revenue / Fees

Section C: OUTPUT TAX

Calculate tax on supplies (sales) during the Return Period.

Section D: INPUT TAX/TAX CREDIT

Report tax paid on goods and services in carrying on the taxable activity during the period. Deferment received should not be claimed as a credit as this was never paid.

Section E: GCT PAYABLE / CREDITABLE

Calculate the result of Activities during the period in respect of the tax. Line 27 should include penalty, interest and surcharge. If the amount of output tax exceeds the amount of input tax, then this should be remitted to the Collector of Taxes plus any penalties, etc., imposed for previous periods. If the input tax exceeds the output tax, please clearly indicate whether you are requesting that amount to be credited to your account or refunded. This is achieved by ticking the appropriate box at Line 30.

NOTE : If a refund is requested and has not been received by the time the next Return is filed, do not take a credit against the tax due.

Appendix 24



THE GENERAL CONSUMPTION TAX ACT

SPECIAL CONSUMPTION TAX RETURN

FORM 4C

Please Read Instructions Overleaf before Completing this Return

| Section A - GENERAL INFORMATION | | | | 2. Taxpayer Registration Numl (TRN) | | | | | | | | | | | |
|--|----------------|----------|------------------|---|--------|------|---------|------------------|--|--|--|--|--|--|--|
| | | | | 1. Name of Business | | | | 3. Return Period | | | | to | | | |
| | | | | Year | | | | Month | | | | Day | | | |
| 4. Address of Business & Telephone Number (Apt. No., Street No. & Name, Postal Zone, Parish) | | | | 5. Tick appropriate box: | | | | | | | | | | | |
| | | | | <input type="checkbox"/> New Address | | | | | | | | | | | |
| | | | | <input type="checkbox"/> Revised Return | | | | | | | | | | | |
| Section B - SUPPLIES | | | | | | | | | | | | <i>(Line 7 not applicable to this form)</i> | | | |
| Total Supplies made during Period. | | | | | | | | | | | | 6 | | | |
| Export Supplies | | | | Zero-Rated Supplies | | | | | | | | | | | |
| 8 | | | | + | | | | 9 | | | | = | | | |
| Taxable Supplies (Subtract Line 10 from Line 6) | | | | | | | | | | | | 10 | | | |
| | | | | | | | | | | | | 11 | | | |
| Section C - OUTPUT TAX | | | | | | | | | | | | <i>(Lines 12 - 16 not applicable to this form)</i> | | | |
| Commodity | Commodity Code | Tax Code | Statistical Unit | Quantity | Values | Rate | SCT Due | | | | | | | | |
| | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | |
| Total Special Consumption Output Tax | | | | | | | | | | | | 17 | | | |
| Section D - INPUT TAX / TAX CREDITS | | | | | | | | | | | | <i>(Line 18 not applicable to this form)</i> | | | |
| SCT on Domestic Purchases & Expenses that Qualify for Credit | | | | | | | | | | | | 19 | | | |
| GCT or SCT on Imports that Qualify for Credit | | | | 20 | | | | | | | | | | | |
| GCT Deferred on Imports | | | | 21 | | | | | | | | | | | |
| GCT or SCT Paid on Imports (Subtract Line 21 from Line 20) | | | | | | | | | | | | 22 | | | |
| GCT on Capital Goods that Qualify for Credit for this Period | | | | | | | | | | | | 23 | | | |
| Adjustments | | | | | | | | | | | | 24 | | | |
| Total Input Tax (Add Lines 19, 22, 23 & 24) | | | | | | | | | | | | 25 | | | |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | | | | | | | | | | | | | | | |

Appendix 24

| Section E - SCT PAYABLE / CREDITABLE | | OFFICIAL USE | | | | | | |
|---|----------------|---|---|--|--|--|--|--|
| SCT Payable / Creditable (Subtract Line 25 from Line 17) . . . | 26 | | 29 | | | | | |
| SCT Already Paid | 27 | | | | | | | |
| SCT Due / Creditable (Subtract Line 27 from Line 26) | 28 | | | | | | | |
| SCT Being Paid this Period | 29 | | | | | | | |
| If amount at Line 26 is negative, tick appropriate box at Line 30 | 30 | <input type="checkbox"/> 1) Refund <input type="checkbox"/> 2) Credit | | | | | | |
| Section F - DECLARATION: I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form. | | | | | | | | |
| Name of Responsible Officer | Title/Position | | | | | | | |
| Signature | Date | | | | | | | |
| | | OFFICE CODE: | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> </tr> </table> | | | | | |
| | | | | | | | | |

INSTRUCTIONS

COMPLETE THIS FORM ONLY IF YOU ARE A REGISTERED TAXPAYER (MANUFACTURER) FILING RETURNS FOR TAX ON PRESCRIBED GOODS. e.g. alcoholic beverages, tobacco products etc. Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number. Complete all applicable sections in A to F.

Section A: GENERAL INFORMATION

Box 1 : Name and Address of Business
Enter information as stated on the GCT Certificate of Registration.

Box 2 : Taxpayer Registration Number (TRN)
Enter number (TRN) commencing with the first box on the left.

Box 3 : Return Period
Monthly Returns e.g. October, 2000: enter: 2000-10-01 to 2000-10-31
Bi-Monthly Returns e.g. October & November, 2000: enter: 2000-10-01 to 2000-11-30

Box 5
New Address : Please tick box if address is a New Address.
Amended Returns : Please tick box if return is an Amended Return

Section B: SUPPLIES (Goods & Services subject to Special Consumption Tax)

Box 6 : Total Supplies made during Period
Enter total sales of revenue (exclusive of GCT) from all activities carried on during the taxable period covered by the return.

Box 7 : Export Supplies
Enter total value of exported goods and/or services.

Box 8 : Zero-Rated Supplies
Enter total value of goods and/or services, excluding exports, subject to GCT rate of 0%.

Box 9
Enter total value of Boxes 7 and 8.

Section C: OUTPUT TAX
Calculate tax on supplies (Sales) during the Return Period.

Section D: INPUT TAX / TAX CREDIT
Box 20 : Adjustments
Adjustments include bad debts, credit notes etc.

NOTE :If a refund is requested and has not been received by the time the next Return is filed, do not take a credit against the tax due.

Appendix 25



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN
TOURISM ACTIVITIES

FORM 4D

Please Read Instructions Overleaf before Completing this Return

| | | | |
|--|-----|---|------|
| Section A: GENERAL INFORMATION | | 2. Taxpayer Registration Number (TRN) | |
| 1. Name of Business | | 3. Return Period Year Month Day to Year Month Day | |
| 4. Address of Business & Telephone Number (Apt. No., Street No. & Name, Postal Zone, Parish) | | 5. Tick appropriate box: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | |
| Section B: SUPPLIES (Goods & Services) | | | |
| Total Supplies made during Period. | | | 6 |
| 7 | + 8 | + 9 | = 10 |
| Taxable Supplies (Subtract Line 10 from Line 6) | | | 11 |
| Section C: OUTPUT TAX | | | |
| Non-Tourism revenues at Standard Rate | 12 | Rate % | 13 |
| Tourism Revenue | 01 | | |
| Less : | | | |
| Commissions | 02 | | |
| Gratuities | 03 | | |
| Transportation | 04 | | |
| Total (Add Lines 02, 03 & 04) | 05 | | |
| Net Tourism Revenue (Subtract Line 05 from Line 01) | 14 | Rate % | 15 |
| GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments | | | 16 |
| Total Output Tax (Add Lines 13, 15 & 16) | | | 17 |
| Section D: INPUT TAX/TAX CREDIT | | | |
| Total Local Purchases & Expenses that Qualify for Credit | | | 18 |
| GCT on Local Purchases & Expenses that Qualify for Credit | | | 19 |
| GCT on Imports that Qualify for Credit | | | 20 |
| GCT Deferred on Imports | | | 21 |
| GCT Paid on Imports (Subtract Line 21 from Line 20) | | | 22 |
| GCT on Capital Goods that Qualify for Credit for this Period | | | 23 |
| Adjustments - Specify: | | | 06 |
| Special Tax Credit | | | 07 |
| Special Credit on Alcoholic Beverage Purchases | 08 | (GCT) Rate % | 09 |
| Total Adjustments & Special Tourism Tax Credit | | | 24 |
| Total Input Tax and Tax Credits (Add Lines 19, 22, 23 & 24) | | | 25 |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | | | |

Appendix 25

| Section E: GCT PAYABLE / CREDITABLE | | | |
|---|-----------|---|-----------|
| GCT Payable / Creditable (<i>Subtract Line 25 from Line 17</i>) | 26 | | 29 |
| Balance Brought Forward: Payable/Creditable/Zero | 27 | | |
| Total (<i>Add Lines 26 & 27</i>) | 28 | | |
| GCT Being Paid this Period | 29 | | |
| If amount at Line 26 is negative, tick appropriate box at Line 30 | 30 | <input type="checkbox"/> 1) Refund <input type="checkbox"/> 2) Credit | |

Section F: DECLARATION: I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form.

| | |
|-----------|-------|
| Name | Title |
| Signature | Date |

INSTRUCTIONS

This form is to be completed **ONLY** by Registered taxpayers carrying out Tourism Activities per Schedule of the General Consumption Tax Regulations, Item 12(1). Please type or print the re pencil. Use blue or black ink pen only. All dollar value amounts should be rounded to the near applicable Sections in A to F.

Section A: GENERAL INFORMATION

Box 1 : Name and Address of Business

Enter information as stated on the GCT Certificate of Registration.

Box 2 : Taxpayer Registration Number (TRN)

Enter number (TRN) commencing with the first box on the left.

Box 3 : Return Period

Monthly Returns e.g. October 2000 enter: 2000-10-01 to 2000-10-31

Bi-Monthly Returns e.g. October & November 2000 enter: 2000-10-01 to 2000-11-30

Box 5 :

New Address : Please tick box if address is a New Address.

Revised Returns : Please tick box if return is a Revised Return

Section B: SUPPLIES (Goods & Services)

Include all activities relating to supplies (sales) during the Return Period. Value of sales must in gratuities, etc. and must be reported in Jamaican currency calculated at the official rate.

Section C: OUTPUT TAX

Calculate tax on supplies (sales) during the Return Period. Revenue must be reported correct

Appendix 26



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN
GENERAL INSURANCE ACTIVITIES
 Please Read Instructions Overleaf before Completing this Return

FORM 4E

| | | | | | | | | | | | | | | | | | | | |
|---|-----------------------|---|-----------------------|---------------------|--|---|---|------|-------|-----|----|--|--|--|--|------|-------|-----|--|
| Section A: GENERAL INFORMATION | | 2. Taxpayer Registration Number (TRN) | | | | | | | | | | | | | | | | | |
| 1. Name of Business | | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> </tr> <tr> <td style="text-align: center; font-size: 8px;">Year</td> <td style="text-align: center; font-size: 8px;">Month</td> <td style="text-align: center; font-size: 8px;">Day</td> <td style="text-align: center; font-size: 8px;">to</td> </tr> <tr> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> <td style="width:25%; border-bottom: 1px solid black;"></td> </tr> <tr> <td style="text-align: center; font-size: 8px;">Year</td> <td style="text-align: center; font-size: 8px;">Month</td> <td style="text-align: center; font-size: 8px;">Day</td> <td></td> </tr> </table> | | | | | | Year | Month | Day | to | | | | | Year | Month | Day | |
| | | | | | | | | | | | | | | | | | | | |
| Year | Month | Day | to | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| Year | Month | Day | | | | | | | | | | | | | | | | | |
| 4. Address of Business (Apt. No., Street No. & Name, Postal Zone, Parish) | | 5. Tick appropriate box | | | | | | | | | | | | | | | | | |
| | | <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | | | | | | | | | | | | | | | | | |
| Section B: SUPPLIES (Goods & Services) | | | | | | | | | | | | | | | | | | | |
| Total Supplies made during Period. | | 6 | | | | | | | | | | | | | | | | | |
| <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; text-align: center; font-size: 8px;">Exempt Supplies</td> <td style="width:33%; text-align: center; font-size: 8px;">Net Agency Activities</td> <td style="width:33%; text-align: center; font-size: 8px;">Zero-Rated Supplies</td> <td></td> </tr> <tr> <td style="padding: 5px;">7</td> <td style="padding: 5px;">8</td> <td style="padding: 5px;">9</td> <td style="padding: 5px;">=</td> </tr> </table> | | Exempt Supplies | Net Agency Activities | Zero-Rated Supplies | | 7 | 8 | 9 | = | 10 | | | | | | | | | |
| Exempt Supplies | Net Agency Activities | Zero-Rated Supplies | | | | | | | | | | | | | | | | | |
| 7 | 8 | 9 | = | | | | | | | | | | | | | | | | |
| Taxable Supplies (Subtract Line 10 from Line 6) | | 11 | | | | | | | | | | | | | | | | | |
| Section C: OUTPUT TAX | | | | | | | | | | | | | | | | | | | |
| Supplies at Standard Rate | 12 | Rate % | = 13 | | | | | | | | | | | | | | | | |
| Supplies at Other Rate(s) | 14 | % | = 15 | | | | | | | | | | | | | | | | |
| AJUSTMENTS | | | | | | | | | | | | | | | | | | | |
| Tax Due On: | | | | | | | | | | | | | | | | | | | |
| Goods for Exempt Activities, Personal Use and other Adjustments | 01 | | | | | | | | | | | | | | | | | | |
| Agency Activities: | | | | | | | | | | | | | | | | | | | |
| Premiums Collected | 02 | | | | | | | | | | | | | | | | | | |
| Commissions | 03 | | | | | | | | | | | | | | | | | | |
| Net (Subtract Line 03 from Line 02) | 04 | Rate | 05 | | | | | | | | | | | | | | | | |
| Total Adjustments (Add Lines 01 & 05) | | | | | | | | | | | | | | | | | | | |
| Total Output Tax (Add Lines 13, 15 & 16) | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | |
| Section D: INPUT TAX/TAX CREDIT | | | | | | | | | | | | | | | | | | | |
| Total Local Purchases & Expenses that Qualify for Credit | 18 | | | | | | | | | | | | | | | | | | |
| GCT on Local Purchases & Expenses that Qualify for Credit | 19 | | | | | | | | | | | | | | | | | | |
| GCT on Imports that Qualify for Credit | 20 | | | | | | | | | | | | | | | | | | |
| GCT Deferred on Imports | 21 | | | | | | | | | | | | | | | | | | |
| GCT Paid on Imports (Subtract Line 21 from Line 20) | | | | | | | | | | | | | | | | | | | |
| GCT on Capital Goods that Qualify for Credit for this Period | | | | | | | | | | | | | | | | | | | |
| Adjustments - Specify: | | | | | | | | | | | | | | | | | | | |
| Total Input Tax (Add Lines 19, 22, 23 & 24) | | | | | | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | | | | | | |

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

Appendix 26

| | | | | | | | | |
|--|----|---|----|---|--|--|--|--|
| Section E: GCT PAYABLE / CREDITABLE | | OFFICIAL USE | | | | | | |
| GCT Payable / Creditable (Subtract Line 25 from Line 17) | 26 | | 29 | | | | | |
| Balance Brought Forward: Payable/Creditable/Zero | 27 | | | | | | | |
| Total (Add Lines 26 & 27) | 28 | | | | | | | |
| GCT Being Paid this Period | 29 | | | | | | | |
| If amount at Line 26 is negative, tick appropriate box at Line 30 | 30 | | | <input type="checkbox"/> 1) Refund <input type="checkbox"/> 2) Credit | | | | |
| Section F: DECLARATION: I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form. | | | | | | | | |
| Name _____ Title _____ | | | | | | | | |
| Signature _____ Date _____ | | OFFICE CODE: <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | |
| | | | | | | | | |

INSTRUCTIONS

THIS FORM IS TO BE COMPLETED ONLY BY REGISTERED TAXPAYERS FILING GCT RETURNS WHO CARRY OUT GENERAL INSURANCE ACTIVITIES. IN ADDITION TO COMPLETING THE RETURN FORM, BROKERS AND AGENTS ARE REQUIRED TO COMPLETE SCHEDULE A - AGENCY ACTIVITIES (see below).

Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

Section B: SUPPLIES (Goods & Services)

Insurance Companies must enter in Line 8 the net premiums received from Brokers and Agents during the period.

Section C : OUTPUT TAX

Insurance Companies should not complete Line 05 of this Section as the tax has been remitted by Brokers or Agents. Brokers and Agents must complete this part based on data in Schedule A and will need to calculate the tax due and enter the amount at Line 05.

NOTE : If a refund is requested and has not been received by the time the next Return is filed, do not take a credit against the tax due.

| SCHEDULE A - AGENCY ACTIVITIES | | | | | For the Return Period: | | |
|------------------------------------|---------------------------|------------|----------------|--------|------------------------|--------|------------------------------------|
| Taxpayer Registration Number (TRN) | Name of Insurance Company | Premiums | | | Commissions | | Net Remittance to Insurance Co. \$ |
| | | Taxable \$ | Non-Taxable \$ | GCT \$ | Amount \$ | GCT \$ | |
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| TOTAL | | | | | | | |

Appendix 27



Application for Login ONLINE Tax Compliance Certificate (TCC)



| Section A - General Information | | |
|--|--|------------------|
| 1. Applicant's Name | 2. Taxpayer Registration Number (TRN) <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | |
| 3. Address (Street No. and Name, Postal Zone and Parish) | 4. User Group <input type="checkbox"/> Public <input type="checkbox"/> Statutory Body <input type="checkbox"/> Government | |
| | 5. Applicant's Contact Number(s) | |
| 6. Mailing Address (if different from 3) | 7. Applicant's E-Mail Address | |
| | 8. Preferred Login Name | |
| Section B - Associated Accountant Information (if applicable) | | |
| 9. Accountant's Name | 10. Accountant's Address | |
| 11. Accountant's Contact Number(s) | 12. Accountant's E-Mail Address | |
| 13. Authorized Officer's Name | Accountant's Signature | |
| <div style="border-bottom: 1px solid black; width: 80%; margin-bottom: 5px;"></div> Applicant's/Authorized Officer's Signature <div style="border-bottom: 1px solid black; width: 80%; margin-bottom: 5px;"></div> Date | <div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block;">Company Stamp</div> ▼ | |
| OFFICIAL USE ONLY | | |
| Name of Collectorate | Login Created/Password | Date of Creation |
| Administrator's Name | Administrator's Signature | |
| TAXPAYER SERVICE | | |
| Applicant's Identification Type <input type="checkbox"/> Passport <input type="checkbox"/> Driver's Licence <input type="checkbox"/> Birth Certificate <input type="checkbox"/> National ID: <input type="checkbox"/> Old <input type="checkbox"/> New <input type="checkbox"/> Other _____ | Applicant's Identification Number (ID) | |
| | Applicant's Identification Expiry Date | |
| | Time E-Mail Sent | Date E-Mail Sent |
| Taxpayer Service Officer's Name | Taxpayer Service Officer's Signature | Date |

(Issued 2005/09)

Inland Revenue Department (IRD)