

**Procedures for First Time Applicants Requiring TCC**

**National Insurance Scheme (NIS)  
18 Ripon Road, Kingston 5**

- Visit the NIS Office to be registered and to obtain a reference number. Here, the contributor is examined and informed as to the amount of contribution(s) owed.
- Pay outstanding contributions to the nearest Collectorate. If NIS stamps are not available, pay amount owed to the Collectorate and collect a receipt.
- Clearance is then issued to the contributor by NIS for presentation to Tax Compliance Certification Unit.

**National Housing Trust (NHT)  
4 Park Boulevard, Kingston 5**

- Visit the NHT Office to be interviewed, registered and assessed so as to determine the amount of NHT contributions) owed.
- NIS reference number is needed for registration.
- Contributor will be given a lodgement slip which he or she takes to the bank and makes payment.
- Taxpayer returns to NHT with evidence of payment (i.e. pink copy of lodgement slip).
- NHT then issues a clearance for presentation to Tax Compliance Certification Unit.

**Taxpayer Registration Number (TRN)**

All persons applying for a TCC should have a TRN.

- To obtain a TRN, an application form must be completed. The form is available at the Taxpayer Registration Centre and Collectorates islandwide.
- A number is assigned as soon as the completed application (along with supporting documents) is received.

**Inland Revenue Department  
(Collectorate / Tax Office)**

- Attend Collectorate to be interviewed and registered for Income Tax, GCT, Education Tax, Company Profit Tax and P.A.Y.E.
- An examination is done to determine amount of tax owed.
- The taxpayer is issued GCT monthly return forms as well as Statutory Deduction Cards and Remittance Cards to be kept and submitted with monthly payments.
- Pay tax owed to the Collectorate.
- Clearance is then issued to taxpayer by the Compliance Unit for presentation to the Tax Compliance Certification Unit.

A Tax Compliance Certificate (TCC) issued for clearance of goods through customs is usually valid for up to six months following the last paid up period.

Clearance letters for Income Tax, Education Tax & GCT, as well as for NIS, NHT & H.E.A.R.T. contributions are required for the first application for TCC and after the annual returns become due. This is to ensure that all annual returns have been submitted or that an extension has been granted to file same.

Subsequent renewals of TCC may be obtained on presentation of current receipts and copies.

**For Further Information  
contact**

**1888-TAX-HELP**



A PUBLICATION OF THE TAX ADMINISTRATION SERVICES DEPARTMENT

Website : [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm)

Email : [taxhelp@tasd.gov.jm](mailto:taxhelp@tasd.gov.jm)

JANUARY 2006

**TAX COMPLIANCE  
CERTIFICATE**



**UNDERSTANDING**

**TCC**

Efficient service in a warm and friendly atmosphere. That's what Tax Administration is all about ...Everybody's business!

## What is a TCC?

A 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.

## Who needs a TCC?

- ⇔ All importers who need to submit an import entry to clear goods through Customs.
- ⇔ Contractors applying for a contract from Government.
- ⇔ Customs Brokers.
- ⇔ Applicants for Security Commissions Licence.
- ⇔ Applicants for Security Firm Registration.
- ⇔ Applicants for Citizenship or Work Permit

## Requirements for obtaining a Tax Compliance Certificate

### FIRST TIME APPLICANTS

1. Completed application form.
2. Clearance letters from NHT, HEART and NIS Offices and from the Inland Revenue Dept. (Compliance Unit)
3. Certified copies of all arrangements to pay.
4. Taxpayer Registration Number (TRN).

### REPEAT APPLICANTS

1. Completed application form.

2. Certified copies of Arrangement (if applicable).
3. New clearances from Agencies (NHT, HEART, & NIS)

## SPECIAL APPLICANTS

### Individuals Clearing Personal Items

1. Completed application form.
2. Original and copy of last pay advice.
3. Letter from employer stating that deductions have been paid over to the relevant authorities
4. Clearance letter from the Compliance Unit - Inland Revenue Department .
5. Import documents with arrival notice and copies.

### Self-Employed Persons Clearing Commercial Items

1. Completed application form.
2. Clearance letters from NHT, HEART and NIS Offices and from the Compliance Unit Inland Revenue Dept.
3. TRN

### Returning Residents

1. Completed application form
2. Passport
3. Arrival Documents (Bill of Laden)
4. Clearance letter from Compliance Unit—Inland Revenue Department.
5. Import Licence from Trade Board (for motor vehicle)

## Where To Apply

LOCATION	TELEPHONE
Kingston	
Constant Spring	
Spanish Town	
May Pen	
Mandeville	
St. Ann's Bay	
Montego Bay	

**NB.** Forms can be obtained from any of our 28 Collectorates island-wide or downloaded from our website

## Applying For A TCC On-line

1. Apply for TCC online login at stated offices.
2. Return application form to Collectorate.
3. A username and password will be assigned to you.
4. Login into the website and fill out the online application form.
5. Send e-form to Collectorates of choice (**following online instructions**).
6. Pick up TCC in 24hrs.

TCC Centres:

- Kingston: [tckingstreet@ird.gov.jm](mailto:tckingstreet@ird.gov.jm)
- Constant Spring: [tccspring@ird.gov.jm](mailto:tccspring@ird.gov.jm)
- Spanish Town: [tccspntwn@ird.gov.jm](mailto:tccspntwn@ird.gov.jm)
- Mandeville: [tccmandeville@ird.gov.jm](mailto:tccmandeville@ird.gov.jm)
- May Pen: [tccmaypen@ird.gov.jm](mailto:tccmaypen@ird.gov.jm)
- St. Ann's Bay: [tcstaby@ird.gov.jm](mailto:tcstaby@ird.gov.jm)
- Montego Bay: [tccmobay@ird.gov.jm](mailto:tccmobay@ird.gov.jm)

**N.B.** Applicants may check the status of their application using the same website.