



Jamaica

TAX REQUIREMENTS AND PROCEDURES IN JAMAICA

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CHAPTER 1

TAX ADMINISTRATION

1.1 INTRODUCTION

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 under the direction of a Director General and the now-constituted Tax Administration Directorate.

1.1.1 Tax Administration Directorate

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

- *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.

- *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. There is now a "29th Virtual Collectorate" at www.jamaicatax-online.gov.jm. See Chapter 7 for more information.

- *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.

- ***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:

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

- ***Customs Department (CD)***

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

- Import Duty/Customs Duty
- Stamp Duty
- Additional Stamp Duty
- General Consumption Tax (GCT)
- 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.

- ***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.

1.1.2 Tax Administration Vision

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

1.1.3 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.

1.1.4 Tax Administration Objectives

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

- Ensure adherence to policies and procedures
- Provide technical support to the Tax Departments
- Guide the integration of the Tax Departments
- 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)

The Revenue Administration (Amendment) Act 1994 PART VIB Registration of Taxpayers makes provision for registration through an application by taxpayers (individuals and organizations) to the Registration Authority.

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.

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 4.0.6 in Chapter 4.

2.0.2 Registration for Statutory Deductions

2.0.2.1 Income and Education Tax

The law requires that both employers and employees pay Income Tax and Education Tax.

2.0.2.1.1 Income Tax

In respect of new businesses, for Income Tax purposes, a Declaration of Estimated Income Tax for the first year of operation and payment of the first quarter will allow for the Company's registration to be effected.

2.0.2.1.2 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).

2.0.2.2 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 5.0.3.1 in Chapter 5.

2.0.3 Registration for General Consumption Tax (GCT)

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 31*). For more information on the **GCT application process**, see 6.0.1 in Chapter 6.

2.0.4 Registration for Human Employment and Resource Training (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

2.1.1 Income Tax

In accordance with Section 66(1) of the Income Tax Act, every person is required to submit a Declaration of Estimated Income for each year of assessment and make payments quarterly in accordance with Section 65(1). Further, in accordance with Section 67, a Return of Income for each year of assessment is required to be filed with the Commissioner of Inland Revenue on or before March 15 in the year immediately following the year of assessment: IT01 – 04 depending on the type of business.

In respect of Income tax deducted at source from emoluments, that is, Pay As You Earn (PAYE), the Employer is required to file their Return on or before the last day of January for the preceding calendar year: IT06 – formerly P35).

2.1.1.1 Payment

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.

For income tax deducted at source, that is 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)]

2.1.1.2 Penalty for Non-compliance

It is a serious breach if a taxpayer does not file the required Annual Return to the TAA. 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 penalties in accordance with the Income Tax Act.

2.1.1.3 Taxpayer’s Right of Objection and Appeal

Section 75 (4) of the Income Tax Act, allows a Taxpayer who disagrees with an assessment made by the Commissioner to state precisely, in writing, the grounds of his objection to the assessment. This written objection should be made within thirty (30) days from the date of the service of the notice of assessment.

In order to substantiate the grounds of objection, the Taxpayer under Section 75(5) is required to provide such documents as the Commissioner requires, as it relates to the assessment. Any refusal or neglect to provide such particulars shall render the objection to become null and void and the assessment as made shall remain.

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

If he/she is still dissatisfied with the decision of the Taxpayer Appeals Department, they 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

If an Employer is liable to pay Education Tax and fails to pay within the prescribed time, the Commissioner is authorized by Section 9(1), of the Act to require the Employer to provide information relating to the name of every employed person to whom wages were paid during the

period, the amount of such wages, and the amount of Education tax to be paid by each employee and the Employer. For more information on the payment procedures, see 5.0.2.1 in Chapter 5.

2.1.2.1 Penalty for Non-compliance

As specified in Section 12(1) of The Education Tax Act, failure to comply with the payment and collection of education tax by an employer shall render the employer liable on summary conviction in a Resident Magistrate's Court to pay the amount outstanding and an additional amount as specified in the Act. If the payments are not made, the employer is subject to imprisonment in accordance with the provisions of the Section.

2.1.3 General Consumption Tax (GCT)

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.

In accordance with Section 33 of The GCT Act, the Commissioner requires a registered taxpayer to file a return (see 6.1) with the Inland Revenue Department within thirty (30) days of the end of the taxable period. However, insurance companies and specified professionals who have elected and been approved by the Commissioner to file on a cash basis are required to file within fifteen (15) days following the end of each taxable period. A taxable period is defined as one (1) month.

2.1.3.1 Penalty and Surcharge

In accordance with Section 54, a penalty is charged for late filing of returns and for the late payment of the tax. In addition to these penalties, a surcharge is payable where a Registered Taxpayer fails to make a return or pay tax for two or more taxable periods within twelve months.

Interest is payable on the total amount of tax, penalty and surcharge from the date on which the amounts are due until the date of payment. For further information on filing GCT Returns, see Chapter 6 or the TAAD may be contacted for further information (See Directory at Page 31).

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.

2.1.4.1 Penalty for Non-compliance

As specified in Section 24 (1) of The H.E.A.R.T Act, failure to pay contributions by an employer shall render the employer liable on summary conviction in a Resident Magistrate's Court to pay the amount outstanding at the date of conviction and an additional amount as specified in the Act. If the payments are not made, the employer is subject to imprisonment in accordance with the provisions of the Section.

2.1.5 National Insurance Scheme

The National Insurance (Collection of Contributions) Regulations, 1966, Part IV Section 17 states that within fourteen (14) days after the end of every month, an employer shall pay the Collector all contributions collected from each employee during the month together with an equal amount by way of employer's wage-related contributions up to the maximum specified in the 2nd Schedule to the Act.

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".

2.1.5.1 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

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.

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.

2.1.6.1 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)

CHAPTER 3

3.0 TAX POLICY

Jamaica's taxation policy, formulated by the Ministry of Finance & Planning, is designed to encourage savings and investment while seeking to collect 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.

3.0.1 Tax Incentives

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

- 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.
- exemption under The Income Tax Act in respect of prescribed agricultural activity.
- exemption on income earned from the ownership of shares in entities listed on the Jamaica Stock Exchange (JSE).
- deferment of General Consumption Tax (GCT) if the business is in a manufacturing activity.
- entering raw materials free of customs duty, (conditions apply).
- 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.

3.0.2 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.

Countries whose residents benefit from Concessionary Withholding Tax rates

Double Taxation Treaty Country	Dividends		Interest %	Royalties %	Management Fees %
	¹ Portfolio Investment	² 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

- Notes 1. **Portfolio Investment** - investments by an individual or small investment by a company.
 2. **Substantial Holdings** - direct substantial investment by a non-resident company in the company paying the dividends.

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	

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)

3.0.3 Tax Rates

- **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
- **Education Tax:**, Employee – 2%, Employer - 3%, Self-employed Individual - 2%
- **General Consumption Tax** - 16.5% (except for Tourism, Motor Vehicle and certain Telecommunication Services)
- **Human Employment and Resource Training** - Company 3%
- **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 (JDF) and their employers - \$10 per week each and Voluntary Contributor - \$20 per week
- **Assets Tax** - See below

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
Where the aggregate value of the assets does not exceed \$50,000	\$1,000
Where the aggregate value of the assets exceeds \$50,000 but does not exceed \$500,000	\$2,000
Where the aggregate value of the assets exceeds \$500,000 but does not exceed \$1,000,000	\$4,000
Where the aggregate value of the assets exceeds \$1,000,000 but does not exceed \$5,000,000	\$10,000
Where the aggregate value of the assets exceeds \$5,000,000 but does not exceed \$10,000,000	\$15,000
Where the aggregate value of the assets exceeds \$10,000,000 but does not exceed \$50,000,000	\$20,000
Where the aggregate value of the assets exceeds \$50,000,000 but does not exceed \$100,000,000	\$25,000
Where the aggregate value of the assets exceeds \$100,000,000	\$35,000

CHAPTER 4

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

4.0. TAXPAYER REGISTRATION NUMBER (TRN)

4.0.1 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.

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

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.

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' and the 'Application for Taxpayer Registration Number (Organizations) Form 2', among other forms. It also defined "Individual" to include:

- a sole proprietor
- an individual partner

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

- a Government ministry or department
- a partnership
- 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.

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.

4.0.2 Provisional Registration Number

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

- an application for registration has not been made; and
- 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.

4.0.3 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) for individuals and a TRN Supplemental Information (Organizations) for the organizations.

4.0.4 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.

4.0.5 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:

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

4.0.6 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 for a copy of the ‘Application for Taxpayer Registration (Individuals) – FORM 1’ and 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 Directory page 31*).

4.0.6.1 Requirements

4.0.6.1.1 Requirements for Individuals

Every individual must submit a completed and signed ‘Application for Taxpayer Registration (Individuals) – FORM 1’ 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.

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.

4.0.6.1.1.1 Requirements for Sole Proprietors

A Sole Proprietor (excluding companies) must submit a completed and signed ‘Application for Taxpayer Registration (Individuals) – FORM 1’ with the following:

- Valid ID (as stated before)
- National Insurance Scheme (NIS) Card
- Business Name Registration Certificate (BNRC) – if business has a Trade 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.

4.0.6.1.2 Requirements for Organizations

4.0.6.1.2.1 Requirements for Partnerships

The completed 'Application for Taxpayer Registration (Organizations) – Form 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

4.0.6.1.2.2 Requirements for Companies

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

- Certificate of Incorporation

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).

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

4.0.6.1.2.3 Requirements for Overseas Companies

The completed 'Application for Taxpayer Registration (Organizations) – FORM 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.

4.0.6.1.2.4 Requirements for Other Types of Organizations

The completed ‘Application for Taxpayer Registration (Organizations) – FORM 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.

4.1 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 applicants for the following:

- Customs Brokers Licence
- Quarrying Licence
- Betting Gaming and Lotteries Licence
- Citizenship or Work Permit
- Security Firm Registration
- Contracts from Government

4.1.1 Requirements for Obtaining a TCC

- Visit Compliance Section at IRD for interview
- Complete an application form
- 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 5

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

5.0 STATUTORY DEDUCTIONS

5.0.1 Income Tax

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.

5.0.1.1 Registration Process

As mentioned before, in respect of new businesses, for Income Tax purposes, a Declaration of Estimated Income Tax for the first year of operation and payment of the first quarter will allow for the Company's registration to be effected.

5.0.1.2 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
- Organizations (Bodies Corporate) – IT02
- Organizations (Unincorporated Bodies other than Life Assurance) – IT03
- Organizations (Life Assurance) – IT04
- Individuals (PAYE, Pensioners etc.) IT05
- Employer's Annual Return PAYE (Income Tax) – IT06
- Declaration of Estimated Income and Tax Payable – IT07

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. The relevant Income Tax Returns for the company/business are submitted annually. The Cashier will issue a receipt after accepting payments.

5.0.2 Education Tax

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

5.0.2.1 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
- Employer's Annual Return Individuals (Self-employed) – ET02
- Employer's Annual Return Organizations – ET03

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

5.0.3 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.

5.0.3.1 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 Directory at Page 30). 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.

5.0.3.2 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.

5.1 HUMAN EMPLOYMENT AND RESOURCE TRAINING (HEART)

Some of the objectives of the HEART fund are to:

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

5.1.1 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. The Cashier will issue a receipt after accepting payments.

5.2 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:

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

5.2.1 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.

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 6

GENERAL CONSUMPTION TAX (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

6.0 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.

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.

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.

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 31*) or the toll-free service 1-888-TAX HELP (1-888-829-4357).

6.0.1 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 1 . 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.

6.1 FILING OF RETURNS

There are four (4) basic types of returns:

- **General Consumption Tax Return** – the Return is filed using the General Consumption Tax Return - FORM 4A. 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).
- **Special Consumption Tax Return** - this Return is filed on Special Consumption Tax Return - FORM 4C, which is to be used by manufacturers of prescribed goods namely: alcoholic beverages, tobacco products and petroleum products.
- **Tourism Activities Tax Return** - this Return is filed on General Consumption Tax Return - FORM 4D, which is to be used by persons who carry out a tourism activity.
- **General Insurance Tax Return** - this Return is filed on General Consumption Tax Return - FORM 4E, which is to be used by persons carrying out general insurance services.

The relevant GCT Return is completed and submitted to the Inland Revenue Department/Tax Office.

6.1.1 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 7

ELECTRONIC SERVICES

7.0 ONLINE SERVICES

7.0.1 Online Payment of Taxes

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

The taxes and fees that can be paid online are:

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

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.

7.0.1.1 Five Easy Steps to Pay Online

Step 1:

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

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.

Step 3:

Add to the tax total

Step 4:

At the end of the transaction, either select another tax, or pay the taxes using your credit card.

Step 5:

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

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.

7.0.2 Online TCC

The new, fully automated Online Tax Compliance Certificate (TCC) application process came into operation at selected Collectorates islandwide on September 26, 2005.

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.

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.

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.

7.0.2.1 How to apply for a Login ID

- The taxpayer must complete the Login Registration Form, obtained from a collectorate or via the website (signed and stamped with Company seal where applicable)
- Deliver the form to the Taxpayer Service Section at any Collectorate.
- Taxpayer Service Personnel will verify the information and ID presented.
- 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).
- If the taxpayer chooses, he/she can wait at the Collectorate for his/her login and temporary password.

7.0.2.2 Online TCC Process Steps

- Taxpayer logs onto Website: www.jamaicatax-online.gov.jm
- Select "To apply for TCC" and complete online form and attach documents for ease of processing.
- Taxpayer submits application.
- 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.

- Upon receiving the email from the applicant, each agency will conduct relevant checks on the applicant to verify compliance status.
- Individual agencies will log onto the website and enter the application number which was received in the prior email.
- Individual agencies will indicate the applicant's compliance status, comment where applicable and submit this information to IRD.
- IRD will then accept or reject the TCC application.
- Applicant's status will be updated from SUBMIT to APPROVE or REJECT on the website.
- Taxpayers will be contacted via email or telephone to inform them of their application status.

7.1 EMAIL SERVICES

7.1.1 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.

- Download TCC form.
- Fill out downloaded form.
- 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: tckingstreet@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: tccstaby@ird.gov.jm

Montego Bay: tccmobay@ird.gov.jm

7.1.2 Tax-Help by Email

This facility enables taxpayers to send their emails to taxhelp@tasd.gov.jm for answers to any of their tax queries. Responses will be provided by the Tax-Help Unit [1-888-TAX HELP (1-888-829-4357)].

7.2 FAX SERVICES

7.2.1 TCC by Fax

Taxpayers may fax applications to any of the following Collectorates/Tax Offices 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

7.3 ELECTRONIC DROP BOXES

The Electronic Drop Box is an initiative to further improve service to taxpayers. It will allow taxpayers to file Returns and make payments using cheques for 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**.

7.3.1 Procedures For Use

Step 1:

Complete the deposit receipt on the Tax Administration Directorate Electronic Deposit Envelope; detach your copy; insert cheque(s), Returns, payment advice; and seal envelope.

Step 2:

Drop sealed envelope in Electronic Drop Box Chute.

Step 3:

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

Electronic Drop Boxes are 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

DISCLAIMER

THIS IS A GUIDE ONLY AND DOES NOT IN ANY WAY SUPERCEDE THE VARIOUS ACTS AND REGULATIONS GOVERNING THE VARIOUS TAXES REFERRED TO HEREIN.

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

6th Floor, Block G
Ministry of Finance and Planning
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

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: taad@taad.gov.jm

Stamp Duty and Transfer Tax

111 Harbour Street
Kingston
Tel: 924-9934/922-6972-3
Fax: 967-0736
Email: taad@taad.gov.jm

Taxpayer Registration Centre (TRC)

12 Ocean Boulevard
Kingston Mall, 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: irdxroad@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

1 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: irdmvlle@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