

## **BASIC RIGHTS AND OBLIGATIONS OF THE TAXPAYER**

### **The Taxpayer has the Right to:**

1. *be informed, assisted and heard*

Taxpayers are entitled to have up-to-date information on the operations of the tax system and the way in which their tax is assessed. The taxpayer may keep abreast of the services offered by consulting our publications, visiting the website or calling the toll free TAX HELP LINE 1-888-TAX-HELP(829-4357)

2. *appeal*

Taxpayers have the right to appeal against decisions made by the Commissioner General. All appeals should be made to the Revenue Appeals Division (RAD). At the RAD, disputes are settled and hearings are conducted free of charge at the request of the taxpayer.

3. *pay no more than the amount due*

Taxpayers should be taxed based on their income, they should be aware of how much they are required to pay. They should also have clear and accurate information on exemptions, relief and deductions for which they are eligible as well as on refunds which may be due to them.

4. *certainty*

Taxpayers are entitled to accurate, up-to-date information on tax rates, changes to the law, interest payable and penalties imposed which are relevant to the computation of their tax liability.

5. *confidentiality and secrecy*

Information made available to the Tax Administration on the affairs of a taxpayer is confidential and will only be used for the purposes specified in tax legislation.

## The Taxpayer is Required to:

- 1. *be honest***  
To make full disclosure of his income from all sources to allow for proper assessment of his tax obligation.
- 2. *be cooperative***  
To cooperate with the Tax Administration in order to keep the cost of tax collection low and avoid litigation.
- 3. *provide accurate information, submit documents and pay on time***  
To pay taxes on time to avoid penalties. Taxpayers who are experiencing difficulty in complying with this obligation are encouraged to discuss their circumstances with their Collector of Taxes.
- 4. *keep records for six (6) years***  
Taxpayers should ensure that they keep all records of their financial transactions for the required period of six years. This is important for verification purposes. This practice not only makes good business sense, but will assist taxpayers in their financial planning and decision making.

For further details call: **1-888-TAX - HELP (829-4357)/1-888-GO-JA-TAX (465-2829)**  
Email: [taxhelp@taj.gov.jm](mailto:taxhelp@taj.gov.jm) or  
Website: [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm) / [www.jamaicatax-online.gov.jm](http://www.jamaicatax-online.gov.jm) or  
Facebook: [www.facebook.com/jamaicatax](https://www.facebook.com/jamaicatax) or Twitter: [@jamaicatax](https://twitter.com/jamaicatax) or  
visit any Tax Office nearest you

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