

Taxes are used in Education for funding



- Schools
- Universities & Colleges
- School feeding programme
- Book rental system
- School fee assistance
- Training Programmes
- Teachers
- Library Services



Your Gas Taxes are used in Road works for funding:

- Road signs
- Highways
- Drainage
- Maintenance
- Building roads
- Street lights



Taxes are used in National Security for funding:

- Police
- Soldiers
- Coast guard
- Immigration
- Border Control
- Prisons



YOUR ROLE AS A TAXPAYER

Voluntary Compliance

Every individual and body corporate who earns income must file a return by the due date.



Individuals earning only PAYE income need not file.

For More Information:

Call: 1-888-TAX-HELP (829-4357)
 1-888-GO-JA-TAX (465-2829)
 E-mail: taxhelp@taj.gov.jm
 Website: www.jamaicatax.gov.jm/
www.jamaicatax.gov.jm
 Facebook: www.facebook.com/jamaicatax
 Twitter: @jamaicatax or
 the nearest Tax Office

JUNE 2011

Why Pay Taxes?

*"Taxes are what
 We pay to
 Maintain a
 Civilized Society"*

*Oliver Wendell Holmes, Jr.,
 U.S. Supreme Court Justice*

WHY PAY TAXES??

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INTRODUCTION

- The government provides public goods and services for the community as a whole. This effort is funded through taxation.
- Taxation is the means by which the government collects the revenue that is due to it.
- Taxes are increased from time to time because of the increased cost of providing goods and services to the public.

WHAT ARE THE DIFFERENT TAX TYPES?

- Income Tax (Due by March 15)
- Education Tax (Due January 14)
- Property Tax (Due on the 1st April)

Statutory Deductions

- HEART (Paid by Employers alone)
- National Housing Trust (NHT)
- National Insurance Scheme (NIS)

Consumption Taxes

- General Consumption Tax (GCT)
- Special Consumption Tax (SCT)

TAXES FUND PUBLIC GOODS AND SERVICES

