

## 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.
- 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. Obtain Clearance letters from Compliance Units of NHT, HEART, NIS Offices and from the Tax Administration Jamaica.
3. Copies of all arrangements to pay (if applicable)
4. Taxpayer Registration Number (TRN)

## REPEAT APPLICANTS

1. Completed Application Form.
2. Copies of arrangements (if applicable).
3. New Clearance letters from NIS, NHT & HEART where applicable.

## SPECIAL APPLICANTS

### Individuals Clearing Personal Items at Customs

1. Completed Application Form.
2. Original and copy of last pay advice or Letter of Employment from employer.
3. Clearance letter from the Compliance Unit, Tax Administration Jamaica.
4. Import documents with Validated 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, Tax Administration Jamaica.
3. Taxpayer Registration Number (TRN).

## Returning Residents

1. Completed Application Form
2. Passport
3. Arrival Documents:
  - \* Validated Bill of Lading
  - \* Airway Bill
  - \* Wharf Notice
  - \* Detention Notice or Bill of Sight where applicable.
4. Clearance letter from Compliance Unit, Tax Administration Jamaica
5. Import Licence from Trade Board

## Where /How To Apply ?

1. At TAJ Revenue Service Centres island wide (*see list below*)
  - Submit completed Application form and required documents to the Taxpayer Service Counter
  - Wait for TCC

LOCATION	TELEPHONE	FAX NO.
Kingston	922-7919	922-5577
Port Antonio	993-9852	715-5509
Constant Spring / St. Andrew	969-0006-7	925-0075
St. Ann's Bay	972-1378	972-9933
Spanish Town	984-3877	749-4866
May Pen	968-2224	902-1811
Mandeville	625-5137	625-2738
Montego Bay	952-6016	971-3051
Savanna-La-Mar	955-3469	955-9876

## 2. Via Fax (*see list on previous page*)

- Submit completed Application form
- Required supporting documents to the fax number of the Revenue Service Centre of choice.
- Pick-up TCC as instructed by Authorized Agent.



## PROCEDURES FOR FIRST TIME APPLICANTS REQUIRING TCC

### National Insurance Scheme (NIS) 5 Ripon Road, Kingston 5

- ▶ Visit the NIS Office to be registered and to obtain a reference number. Here, the Contributor is interviewed and informed of the amount of contribution(s) owed.
- ▶ Pay outstanding contributions to the nearest Tax Office. If NIS stamps are not available, pay amount owed at the Tax Office and collect a receipt.
- ▶ Clearance is then issued to the Contributor by NIS office for presentation to the Tax Office .

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

- ▶ Visit the NHT Office, if the Taxpayer is compliant he or she receives a Clearance Letter to be taken to the Tax Office. If not the Taxpayer is interviewed, registered and assessed to determine the amount of NHT contribution(s) outstanding.
- ▶ NIS reference number is needed for Registration
- ▶ Contributor will be given a lodgment slip. Payment can be made at NHT cashier, TAJ (for companies only), or at the bank using a Payment Voucher.

- ▶ Taxpayer returns to NHT with evidence of payment (i.e. pink copy of lodgment slip) or TAJ receipt.
- ▶ NHT then issues a clearance for presentation to Tax Office.

### Taxpayer Registration Number (TRN)

*All persons applying for a TCC should have a TRN.*

- ▶ To obtain a TRN an Application form must be completed. This form is available at the Taxpayer Registration Centre and Tax Offices island wide or online at our website.  
[www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm)
- ▶ A number is assigned as soon as the completed Application form (along with supporting documents, details on website).

### Tax Administration Jamaica (Tax Office)

- ▶ Visit Tax Office to be interviewed by the Compliance Unit to determine if there is any outstanding amounts for Income Tax, GCT, Education Tax, Company Profit Tax and P.A.Y.E.
- ▶ Pay tax outstanding to the Tax Office.
- ▶ Clearance is then issued to Taxpayer by the Compliance Unit for presentation to the Tax Compliance Certificate 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** where applicable should be obtained from the NHT, NIS/HEART and TAJ offices. They are normally required for first time applicants and after annual returns have been submitted.
- ▶ Subsequent renewals of **TCC** may be obtained on presentation of current receipts.

For further information Call  
**1-888-TAX-HELP**  
(829-4357) or  
Website: [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm) or  
[www.jamaicatax-online.gov.jm](http://www.jamaicatax-online.gov.jm)  
Or Visit the Tax Office nearest you

A publication of  
Tax Administration Jamaica  
Revised

JULY 2014



# TAX COMPLIANCE CERTIFICATE



## UNDERSTANDING

# TCC