



What is TRN ?

A Taxpayer Registration Number **TRN** is a **unique nine digit identification number** assigned to each individual taxpayer, business enterprise, and other types of organizations.

Why TRN ?

- The TRN facilitates the Government's Revenue Administration Information System (RAiS) for the Revenue Departments.
- It eliminates the many and varied numbers used by the Revenue Departments for the same taxpayer.

Who needs a TRN ?

ALL TAXPAYERS who do business with Tax Administration Jamaica.

What will I need in order to apply ?

Individuals will be required to complete an application for TRN (Individual) **Form 1** and submit same with either of the following:

- Driver's Licence **OR** Passport **OR**
- National ID/Voter's ID, Work ID, School ID, professionally produced, certified passport size photograph or any other photographic ID **MUST** be used with **Birth Certificate** (and **Marriage Certificate** or Deed Poll if applicable)
- **Certified Photographs must be accompanied by a Declaration from the Certifying Official.**
- **If Self-employed**, the following is also needed:
 - NIS Card

- **If** trade name is different from applicant's name the **Certificate of Registration** is needed.

When is a TRN needed ?

When doing business transactions with any revenue department e.g.

- Filing Tax Returns
- Paying Contractors Levy
- Paying statutory deductions (Income Tax, Education Tax, NIS, NHT, contributions.)
- Paying Income Tax and Company Tax
- Paying Heart Contribution
- Remitting G.C.T. & S.C.T.
- Paying Customs Duties
- Transfer Tax on death
- Paying Inter- vivos Transfer Tax
- Obtaining a Tax Compliance Certificate (TCC)
- Paying Withholding Tax
- Obtaining a Driver's Licence
- Obtaining a licence to operate excepted machine (coin machines)
- Application for new registration and transfer for motor vehicles
- Motor vehicle second sale
- Obtaining a Road Licence
- Application for Title for motor vehicles
- e-filing
- e-payments

TRN & Organizations

Organizations should complete an application for TRN (Organization) **Form 2** and submit same with the relevant documentation. A TRN Certificate and datasheet will subsequently be issued upon assignment of a confirmed TRN.

Organizations Include:

- Companies
- Partnerships
- Non-Profit Organizations
- Trusts
- Government Ministries and Departments
- Statutory Bodies
- Charitable Organizations
- Churches
- Educational Institutions
- Fraternity Clubs

Employers are requested to ensure that all employees obtain their TRN. **Each employee's TRN is to be quoted when annual returns for statutory deductions are being submitted, e.g. PAYE, Education Tax, NIS and NHT contributions**

Requirements for Identification & Verification

Minors (Persons Under 18 Years)

Applications for minors should be completed and signed and/or co-signed by either a parent or guardian.

Application signed by a parent should be submitted with the following:

- Child's birth certificate
- Professionally produced, certified passport size photograph or picture identification for child

- Identification & TRN of the parent

NB The birth certificate must show the name of the parent who signed the application.

Application signed by a guardian should be submitted with the following:

1. Child's birth certificate
2. Professionally produced, certified passport size photograph or picture identification for child
3. Identification & TRN of the guardian
4. a. Court Order verifying the legal guardian **OR**
 - b. Voluntary Declaration from the guardian **AND** Voluntary Declaration from an Attester (A person who knows of the Guardian/Child relationship)

PARTNERSHIPS

The completed Organization form signed by a partner must be submitted along with:

- Certificate of Registration
- NIS Clearance Letter or Payment Card
- TRN and NIS of each partner
- ID for Signatory Officer

COMPANIES

The completed Organization form 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 will be needed)
- **Companies registered as of February 1, 2005**
 - Articles of Incorporation (if the Directors are not named in the Articles of Incorporation a Form 23 will be needed)

- Verification of NIS (NIS Clearance Letter or Payment Card)
- TRN for each Director
- ID for Signatory Officer

ESTATES

The completed Organization form signed by the Executor or Personal Representative must accompany the:

1. Grant of Probate (Probated Will) **OR** Grant of
2. Letter of Administration (if a will **was not** done)
3. TRN for Executor(s) or Personal Representative(s)
4. ID for Signatory Executor or Personal Representative

NB. ONLY VALID ORIGINALS OR COPIES CERTIFIED BY THE APPROPRIATE ISSUING AUTHORITY OF THE ABOVE MENTIONED IDENTIFICATIONS AND DOCUMENTS ARE ACCEPTED.

FAQ's

Frequently Asked Questions

Q. My property tax is now overdue. Do I need a TRN before I can pay the tax?

A. No, continue to pay your tax as usual. However, you should apply for a TRN. If you are going to pay your property tax by cheque the TRN of the person who signs the cheque will be needed.

Q. Will I be able to use my TRN card as an ID?

A. No, the TRN card cannot be used as an ID.

Q. Can my marriage certificate from the pastor be used to apply for or change my name on the TRN card?

A. No, only a Marriage Certificate issued by the Registrar General's Department can be used.

Q. Do I need to pay to get a TRN?

A. No, there is no fee involved in obtaining a TRN.

Q. I am an elderly person who is unable to leave home, can I ask someone to take in my application form to the office?

A. Yes, someone may take your signed application for to the nearest Tax Office with your ID and Birth Certificate.

Q. I have not received my TRN card, but I need to do some urgent business at the Tax Office, will this prevent me from doing my business?

A. No, provided you have already applied, continue to use the number you have received from the TRN Office until you have received your card.

Q. Can a baptismal certificate or a Birth Entry (Pink Slip) be used instead of the Birth Certificate?

A. No, only a Birth Certificate can be used.

Q. If someone is overseas, can I apply for a TRN for him/her?

A. No. You may advise the person to download the TRN Application from our website at www.jamaicatax.gov.jm. Complete, sign same and mail it to the TRN office along with a notarized copy of the person's Passport or Driver's Licence.

Q. Do I have to collect my TRN card at the same office that I applied for the number?

A. No, you are required to state where you wish to collect your card when completing the application.

Q. What do I need if my card is lost, stolen or destroyed?

A. You are required to complete a *TRN Supplemental Information Form* requesting a new card. Clearly state your full name and date of birth if you don't know your TRN, submit the form with your ID to the nearest Tax Office.

Penalties for Non-Registration

- The TRN was brought into effect by the Revenue Administration Act in 1994.
- The Law requires that every person carrying out transactions with the Revenue Department be registered and obtain a number.
- The law empowers authorities to assign a number to persons who in their opinion need to be registered.
- It is an offence under the law for persons not to register.

For further information

Call
1-888- TAX- HELP
(829- 4357)

or
1-888-GO-JA-TAX
(46-52-829)

or
Email: taxpayerregistrationcentre@taj.gov.jm

Website: www.jamaicatax.gov.jm

or
Visit any Tax Office nearest you

A publication of
Tax Administration Jamaica

January 2016

TAXPAYER REGISTRATION

TRN

MADE EASY