

TECHNICAL ADVISORY

Issued By: Tax Administration Jamaica (TAJ)
Date: November 2, 2015
Advisory #: 2015.03.IT – Travelling Allowance
Technical Paper: *“Guidelines of the New Rates for Travelling Allowances”*

Listed below are amended travelling Allowances which are to be used commencing April 1, 2015.

<u>POSTS</u>	<u>FROM</u> \$	<u>TO</u> \$
Managing Directors/Chief Executive Officer	870,192.00*	1,219,656.00*
Senior Managers	699,494.00*	1,130,544.00*
Middle Managers	585,504.00*	904,428.00*
Genuine Travelling Officers	457,920.00	643,128.00
and	36.00 per kilo	43.00 per kilo
Genuine Travelling Officers (No mileage)	569,635.00*	904,428.00*
Supervisors	335,167.00	514,500.00
and	36.00 per kilo	43.00 per kilo
Casual miles (Mileage without travelling allowances)	43.00 per kilo	52.00 per kilo
Commuted	311,040.00	429,060.00

NB. This must only be used as a guide in determining the tax-free portion of the travelling allowance. The above figures represent the maximum, which may be allowed. Officers, therefore, should be satisfied that the amount allowed represents “bona fide” travel expenses incurred to perform official duties.

***The asterisks denote that the travelling allowance is inclusive of mileage.**