

# TECHNICAL ADVISORY

**Issued By:** Tax Administration Jamaica (TAJ)  
**Date:** April 2019  
**Advisory #:** 2019/01/IT  
**Technical Paper:** *“GUIDELIENS OF THE NEW RATES FOR TRAVELLING ALLOWANCES”*

Listed below are the amended travelling Allowances which are to be used commencing June 1, 2019

<b>POSTS</b>	<b>Existing prior to 01/06/2019</b>	<b>With effect from 01/06/2019</b>
Managing Directors/Chief Executive Officer	\$1,219,656.00	\$1,542,864.00*
Senior Managers	\$1,130,544.00	\$1,430,137.00*
Middle Managers	\$904,428.00	\$1,144,100.00*
Travelling Officers (with mileage)	\$643,128.00	\$813,564.00
And	\$43.00 per km	And \$46.00 per km
Travelling Officers (No mileage)	\$904,428.00	\$1,144,100.00*
Supervisors	\$514,500.00	\$707,448.00
And	\$43.00 per km	And \$46.00 per km
Casual Miles (Mileage without travelling allowances)	\$52.00 per km	\$62.00 per km
Commuted (with motor vehicle)	\$429,060.00	\$542,772.00
Commuted (without motor vehicle)	\$286,536.00	\$329,520.00
Motor Cycle	\$201,576.00	\$242,136.00
Passenger Mileage: Kilometre rate per Person up to the licensed capacity of the vehicle	NIL	\$11.00

**NB. The above figures must only be used as a guide in determining the tax-free portion of the travelling allowance. The respective amounts indicates the maximum that may be allowed. Officers should therefore be satisfied that the amounts approved as best as possible represents “bona fide” travel expenses likely to be incurred in the performance of official duties.**

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