

TECHNICAL ADVISORY

Issued By: Tax Administration Jamaica (TAJ)

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Technical Paper: *TRN Requirements - ESTATES*

Requirement for a Confirmed TRN

The completed Organization form signed by the Executor, Personal Representative, Administrator General or Attorney having conduct of the estate matter must accompany the:

1. Grant of Probate (Probated Will) **OR** Grant of Letter of Administration (if a will **was not** done) **OR** Instrument of Administration (where the estate is being administered by the Administrator General).
2. TRN for Executor(s) or Personal Representative(s) **(except where the estate is being administered by the Administrator General)**.
3. ID for Signatory Executor or Personal Representative **(except where the estate is being administered by the Administrator General)**.

Requirement for the issue of a Pending (Temporary) TRN for an Estate to facilitate the submission of documents related to Transfer Tax on death. These are the requirements that will be accepted pending the issuance of the required grants (Grant of Probate, Grant of Administration, etc.) from the court.

The completed Organization form signed by the Executor, Personal Representative, Administrator General or Attorney at Law having conduct of the estate matter must accompany the:

1. Proof of Death (Death Certificate, Burial Order, Affidavit in Proof of Death)
2. One of the following:
 - a. Copy of will and Oath of Executor.
 - b. Oath of Administrator (where a will was not done) or
 - c. Oath of Administration with Will annexed which bears the Stamp of the Court within which it has been filed.
3. ID for signatory Executor or Administrator as indicated in Oath of Executor/Will/Oath of Administrator.
4. TRN for Executor(s)/Administrator

In rare circumstances where the taxpayer is not able to provide the Oath of Executor or Administrator in 2a above and requires a TRN to make a payment, a pending TRN can also be issued.

NB. When the required Grants are presented to TAJ, the "Pending" status be removed from the TRN and would then we confirmed.