

REQUIREMENTS FOR INCOME TAX EXEMPTION/ REFUND FOR NON-RESIDENTS



Tax Administration Jamaica
Working together to serve you **EVEN** better

1. Must have a valid Taxpayer Registration Number (TRN).

2. A completed Income Tax claim form for non-residents (Form 1N).

3. Most recent Pension Slip (s) or Statement for each Pension being received from Accountant General Dept., NIS Office, Life of Jamaica, Guardian Life, etc. (Jamaican Pension only)



4. Rental Receipt book showing the amount being received as rent and any projected expenses for the present year.

5. Estimated Earning from small trading for the present year e.g. Farming, Grocery Shop, Small Stall etc...

6. Proof of foreign residency in the form of notarized copy of foreign passport, local resident alien card, utility bill, naturalization papers and also pay slip from employment abroad.

Q. *I am a non-resident and am collecting rent on a Property I own in Jamaica. What is my Tax obligation?*

A. Persons paying you rent must withhold income tax at the rate of 25% from the rental payment, subject to any applicable Double Tax Treaty rate. Additionally, you should ensure that your property tax is paid-up annually.

Q. *Does the tax threshold apply to non-residents?*

A. Non resident individuals do not receive threshold.

Q. *If I do not reside in the Island how will I be charged for Income Tax?*

A. A non-resident is accessible and chargeable to income tax in the name of his agent, attorney, branch, or manager whether these persons are in receipt of the money or not.

For more information please call
1-888-TAX-HELP (829-4357) or
1-888-GO-JA-TAX (46-52-829) or
Email: taxhelp@taj.gov.jm
Website: www.jamaicatax.gov.jm
Twitter: [@jamaicatax](https://twitter.com/jamaicatax)

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Income Tax & Non-Residents



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WHO IS A NON-RESIDENT?

Any individual who resides in Jamaica for less than six months with no view or intention to establish his residence here or profit in any way from any source in the Island.

WHO IS LIABLE TO PAY TAX?

Any individual who is resident in Jamaica or any non-resident who is accruing profits and gains from any source within the Island.

Possible sources of income may include:

1. Income from trade, business, profession and vocation
2. Employment
3. The provision of industrial and commercial information or advice
4. Management or technical services, or similar services or facilities
5. Plant or equipment on hire
6. Royalties
7. Annuities/other annual payments
8. Rent accruing from property

WHAT IS INCOME TAX?

It is a Tax charged directly on personal income, and is considered one of the country's main sources of revenue which provides necessary income for the Government to finance its expenditure on such services as education, health-care, roads, national and social security.

Q. *I am non-resident Pensioner. Am I entitled to any exemptions and tax-free amounts?*

A. As a non-resident pensioner, you are entitled to the Pensioner's exemption and also the 65 years and over exemption. However you are *not* entitled to the threshold (tax-free income).

NB. The Pension **MUST** come from an approved scheme.

Q. *I am a non-resident individual and I have income in Jamaica. What rate of income tax applies?*

A. From 1993, 25% of your Statutory Income. (Statutory Income is the amount of Income that remains after deducting allowable expenses, exemptions, capital allowances, losses and donations. A non resident individual residing in a country which has a Double Taxation Treaty with Jamaica is subject to the following rates of income tax. (See Table below)

Q. *I am not liable to pay tax on my interest income. How do I obtain an exemption and, or a*

refund of tax deducted?

A. Apply to the Commissioner TAAD for an exemption or a refund. Where the Commissioner is satisfied that the individual depositor is not liable to Income Tax-

1. A certificate of exemption will be issued to the individual, and/or
2. A refund of the tax deducted (if any) will be made.

For individuals to obtain an exemption or a refund the prescribed form has to be completed, and the relevant documents attached.

DOUBLE TAXATION TREATY RATES

Double Taxation Treaty Country	Dividends		Interest (%)	Royalties (%)	Management Fees (%)
	Portfolio Investments (%)	Substantial Holdings (%)			
Canada	15.0	22.5	15.0	10.0	12.5
Denmark	15.0	10.0	12.5	10.0	10.0
Germany	15.0	10.0	12.5	10.0	33 1/3 Company 25 individuals
Israel	22.5	15.0	15.0	10.0	33 1/3 Company 25 individuals
Norway	15.0	15.0	12.5	10.0	10.0
Sweden	22.5	10.0	12.5	10.0	10.0
United Kingdom	15.0	10.0	12.5	10.0	12.5
United States	15.0	10.0	12.5	10.0	Taxed as business profit
Caribbean Community	-	-	15.0	15.0	15.0
Switzerland	15.0	10.0	10.0	10.0	10.0
People's Republic of China	5.0	-	7.5	10.0	-
France	15.0	10.0	10.0	10.0	10.0
Spain	10.0	5.0	10.0	10.0	10.0