



**RETURN OF PAYMENTS MADE AND TAX WITHHELD  
(MISCELLANEOUS PAYMENTS TO NON-RESIDENTS)**



This form is to be completed by any person who is required to withhold Income Tax from payments made to Non-residents as required by the Income Tax Act with the exception of tax on interest, dividends and Specified Services. This return is due within fourteen days after the end of any month in which a payment was made, and must be filed on-line at [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm)

**Section A: GENERAL INFORMATION**

1. Name of Company/Individual		2. TRN	3. Return Period: Year – Month - Day to Year – Month - Day	
4. Address of Company/Individual			5. Mailing Address: <i>(if different from 4)</i>	
6. Telephone No.:	7. Fax No.:	8. Email:	9. Tick [✓], if applicable: <i>(State reason below)</i> <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return;	

10. Reason for Revised Return:

**Section B: TYPE OF PAYMENT MADE AND TAX WITHHELD (Complete Schedule 1 Overleaf)**

Payments on which Tax has been Withheld	(a) Number of Certificates	(b) Amount Paid	(c) Tax Withheld
1. Royalties/Licensing Fees. . . . .			
2. Franchise. . . . .			
3. Permanent Establishment. . . . .			
4. Athletes and Entertainers. . . . .			
5. Technical Services. . . . .			
6. Management Services. . . . .			
7. Equipment Rental. . . . .			
8. Emoluments. . . . .			
9. Insurance Premium. . . . .			
10. Pension. . . . .			
11. Rent/Lease Payments. . . . .			
12. Other <i>(specify):</i> _____			
Total Tax Withheld/Payable. . . . .			<b>13</b>

**Preparer's Details - (Complete if form is not prepared by Responsible Officer)**

Name of Preparer	Address of Preparer	TRN:
		Contact Number

**FOR OFFICIAL USE ONLY****Section C: DECLARATION**

I declare that, to the best of my knowledge and belief, this is a true and correct statement of the information and particulars given on this Return.

\_\_\_\_\_  
Name of Responsible Officer\_\_\_\_\_  
Title of Responsible Officer\_\_\_\_\_  
Signature\_\_\_\_\_  
Date

**Schedule 1: Details of Payment**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Certificate Number	TRN of Withholdee /Payee	Name of Withholdee/Payee	Company/ Individual	Country of Residence	Type of Service/Good	Gross Amount Payable (J\$)	WHT Rate (%)	Tax Withheld (J\$)
<b>Total</b>								