



**i** This form is for Self Employed Individuals. This declaration is due on or before March 15, 2018 and can be filed at any Tax Office or on-line at [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm).

**Do not show cents.** Write figures to the nearest dollar.

**Check box if form is a Revised Declaration and state reason below**  Revised Return

**Section A – TAXPAYER INFORMATION**

1. Last Name:	First Name:	Middle Name:	2. NIS	3. TRN
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4. Current Business Address	5. Current Mailing Address (if different from 4)
Shop No. and Plaza name ▶	
Street No. and name ▶	
City / Town / District ▶	
Post Office and P.O. Box ▶	
Parish / Postal Code ▶	
Country ▶	

5a. Are you a Resident of Jamaica?  Yes  No

5b. Do you anticipate a significant change in your Statutory Income for the coming year of assessment?

No

Yes (State reason for change, in Section E, below box 2 overleaf)

**Section B - ESTIMATED TAXES & CONTRIBUTIONS PAYABLE**

Estimated Income Tax Payable (Section F, Line 7)	6	
Estimated NIS Payable (Section F, Line 9) . . . . .	7	
Estimated Education Tax Payable (Section F, Line 11)	8	
Estimated NHT Payable (Section F, Line 13) . . . . .	9	

**OFFICIAL USE**

**Section C - ESTIMATED QUARTERLY TAXES & CONTRIBUTIONS PAYABLE**

Estimated Quarterly Income Tax (Line 6 x 0.25) . .	10	
Estimated Quarterly NIS (Line 7 x 0.25) . . . . .	11	
Estimated Quarterly Education Tax (Line 8 x 0.25) . .	12	
Estimated Quarterly NHT (Line 9 x 0.25) . . . . .	13	

**PREPARER'S DETAILS (Complete if form not prepared by taxpayer)**

Name	Address	TRN
		Contact No.:

**Section D – DECLARATION (For taxpayer only)**

I declare that the estimated total income shown has been computed in accordance with the provisions of the Income Tax Act.

Signature	Date
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**Section E - STATUTORY INCOME SUBJECT TO ESTIMATED TAXES AND CONTRIBUTIONS****INCOME TAX**

Statutory Income from immediately preceding year of assessment (Transfer from Section C, Line 13 S04)	1	
Net increase/decrease in Statutory Income	2	
Reason for increase/(decrease):		
Estimated Statutory Income (Add lines 1 and 2) . . . . .	3	
<b>Less Income on which tax is withheld at source:-</b>		
Employment Income from Jamaica (Transfer from Section B, Line 24 S04) . . .	4	
Employment Income from sources outside the island (Transfer from Section B, Line 38 S04) . . .	5	
Pension (Jamaican) (Transfer from Section B, Line 28 S04) . . .	6	
Pension (Sources Outside the Island) (Transfer from Section B, Line 39 S04) . . .	7	
Gross Dividend (Jamaican Company) (Transfer from Section B, Line 31 S04) . . .	8	
Gross Dividend (Sources Outside the Island) (Transfer from Section B, Line 40 S04) . . .	9	
Gross Interest Received (Jamaican Company) (Transfer from Section B, Line 32 S04) . . .	10	
Gross Interest Received (Sources Outside the Island) (Transfer from Section B, Line 41 S04) . . .	11	
Annuities (Transfer from Section B, Line 36 S04) . . .	12	
Non-Executive Directors' Fees (Transfer from Section B, Line 44 S04) . . .	13	
Total Income on which tax is withheld at source (Sum Lines 4 to 13) . . . . .	14	
Statutory Income Subject to Estimated Income Taxes and Contributions (Line 3 less line 14) . . . . .	15	

**SECTION F - ESTIMATED TAXES AND CONTRIBUTIONS****INCOME TAX**

Tax on net Statutory Income at 0% (Current Threshold less Section E Line 4, Restricted to zero)	1		X	0%	=	2	
Tax on Statutory Income at 25% (Section E Line 15, less Section F Line 1, to a maximum of J\$4,999,904.00 or less)	3		X	25%	=	4	
Tax on Statutory Income in excess of J\$6m at 30%	5		X	30%	=	6	
Estimated Income Tax payable (Sum Lines 2, 4 and 6) (Transfer to Section B line 6)						7	

**NIS Contribution**

Estimated Statutory Income assessable to NIS (Transfer Section F Line 9 to Section B Line 7) Section F Line 8 restricted to:- (Zero where Section E Line 4 is equal to or greater than \$1.5m; OR Section E Line 15 restricted to \$1.5m where Section E Line 4 equal zero or Section E Line 15 restricted to \$1.5m less Section E Line 4 where Section E Line 4 is greater than zero; OR \$104,000 where Section E Line 15 is \$104,000 or less and Line 4 is 0)	8		X	5%	=	9	
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**EDUCATION TAX**

Estimated Assessable Earnings for Education Tax (Transfer Section F Line 11 to Section B Line 8)	10		X	2.25%	=	11	
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**NHT Contribution**

Estimated Statutory Income Assessable to NHT (Transfer value from Section E Line 15) (Transfer Section F Line 13 to Section B Line 9)	12		X	3%	=	13	
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