

Tax Administration **Jamaica**

Initiatives for Improving
Administration & Service



Overview

- TAJ's mandate is to protect the government's revenue in an efficient and equitable manner.
- The role and function of TAJ is even more critical today than in past years based on demands of the public & IMF conditionality.
- We continue to introduce strategies and programmes to meet the ever changing needs of the environment.



Purpose

- Several strategies have been introduced during the final quarter of 2013/14 and others will be implemented in the new fiscal year.
- Strategies are being employed to meet current target, improve the efficiency of the tax system and make operations more transparent.
- The strategies will also impact the DOING BUSINESS REPORT published by the World Bank.



Strategies to Meet Current Target



TAXPAYER EDUCATION THRUST

- Information sessions on new initiatives; Tax Advisory Visits
- Sustained programme to assist MSME; Special Taxpayer Assistance Programme



PAYE FOCUS

- Increase number of PAYE and Ed Tax cases assigned for review and collection
- Work with other statutory agencies – NHT, NIS, HEART



ENFORCEMENT ACTION

- Publish list of offenders taken to court &/or arrested; Acts as a deterrent
- Improve case selection based on risk approach



TAX ARREARS WRITE-OFF

- Implement Regulations
- Analyse remaining debts & notify taxpayers accordingly; Pursue collections of reduced liabilities



CUSTOMER CARE CENTRE

- Identify taxpayers who typically file returns late and contact them to file and pay on time

S03

SELF-EMPLOYED PERSONS

NOW YOU CAN MAKE ALL YOUR STATUTORY PAYMENTS QUARTERLY

1st Payment Due MARCH 15

For Income Tax,
Education Tax,
NHT & NIS



S03 Form
ONE DATE ONE PAYMENT ONE PLACE



Tax Administration Jamaica

FOR FURTHER INFORMATION
CALL 1 888-TAX-HELP (829-4357) / WWW.JAMAICATAX.GOV.JM



National Housing Trust
...the key to your home

MAKE PAYMENTS Inline - any tax office | online - jamaicatax-online.gov.jm

- Easier for self-employed persons to make statutory payments
- Moves some payments from monthly to quarterly
- Improves cash flow
- Less paper work
- More convenience
- Less expense



Tax Administration Jamaica
Working together to serve you EVEN better

Mandatory E-Filing

MANDATORY E-FILING of Returns
March 1, 2014

ALL TAXPAYERS WITH GCT Refund Returns are to E-file.

LARGE TAXPAYERS
Annual turnover greater than or equal to five hundred Million (\$500,000,000) to e-file:
*GCT/SCT Returns
*Income Tax Returns
*Employers Annual Returns (SO2)
*Employers Monthly Statutory Declarations (SO1)

ALL EMPLOYERS WITH TWENTY (20) OR MORE EMPLOYEES
to E-file Employers' Annual Returns (SO2) and Monthly Statutory Declaration (SO1)

Tax Administration Jamaica

HAVING TROUBLE E-FILING?
We can assist with training or we can schedule an Advisory Visit
Call our Customer Care Centre TODAY, We will come to YOU!
1-888 - TAXHELP (829 - 4357) / www.jamaicatax-online.gov.jm

- Makes it easier to process GCT refunds
- Improves efficiency in processing returns with large amounts of data
- Increase the use of the online option
- Increase ability to extract data



3rd Party Information

THIRD
PARTY



- Widen the tax net
- Improve ability to determine accuracy of returns filed
- Allow TAJ to identify non-filers/stop-filers
- Allow for cross referencing of data
- Improve collections



Multiple Filing & Payment Options



INLINE

- 29 Tax Offices plus 2 Large Taxpayer Offices
- Restricted to office opening hours & contend with lines



ONLINE

- File and pay ALL main tax types (payments by credit card)
- Convenient 24/7 operations, from home or office



DIRECT BANKING

- Bank to bank payment transactions
- Sign-up for service required



ELECTRONIC DROP BOX

- Available in Revenue Service Centres
- May be used for cheque and return drop offs

General Reminders

- Income Tax Returns due MARCH 15
- Asset Tax Returns due MARCH 15
- Income Tax Returns have been redesigned for companies to indicate classification, to accommodate multiple rates, for tax preparer contact details
- Do NOT ignore notices from TAJ
- Come in and make an arrangement to pay if having challenges meeting tax obligations
- Pay outstanding property taxes

