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# **MEMORANDUM OF UNDERSTANDING**

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BETWEEN TAX ADMINISTRATION JAMAICA (TAJ) & INSTITUTE OF CHARTERED  
ACCOUNTANTS OF JAMAICA (ICAJ)



NOVEMBER 1, 2017  
TAX ADMINISTRATION JAMAICA  
PCJ Building (4th Floor), 36 Trafalgar Road, Kingston 10

# ***TAJ/ICAJ Consultation Committee Terms of Reference***

## **Mandate**

Given the shared interest of the Tax Administration Jamaica (TAJ) and Institute of Chartered Accountants of Jamaica (ICAJ) to ensure that Jamaica has a well-functioning and world class tax system, the TAJ / ICAJ Consultation Committee (the “Committee”) has been formed to provide a forum for senior TAJ officials and members of the ICAJ to engage in constructive dialogue relating to:

- Analysis of existing TAJ compliance-related operations to identify issues experienced and improvements that could be made to the tax system.
- Sharing of information on existing and proposed compliance programs to identify improvements.
- Discussion of new compliance strategies under consideration.
- Development of new registration, filing, payment, collections, audit and objections administrative procedures as appropriate.
- Discussion of subjects of mutual interest such as emerging and other key issues and outreach opportunities.
- Identification of opportunities for collaboration and communication to taxpayers, clients and the ICAJ membership community.
- Identify enhancements to existing TAJ services and TAJ operations.
- Receive input on forms, publications, and programs early in the development cycle.
- Source of continuous feedback on tax administration for TAJ.
- Source of continuous feedback on the audit process.
- Receive input on how to make it easier for taxpayers to comply.
- Working together to address issues of national interest such as the underground economy, aggressive tax planning, and transfer pricing.
- Identify situations where administrative provisions may be considered to attain tax policy objectives.
- Identify possible solutions to obtain tax policy objectives.
- Identify red tape burden for taxpayers and discuss solutions.
- Source of continuous feedback on TAJ’s red tape reduction deliverables.
- Identify synergies related to training programs offered by both organizations.

## Authorities and Governance

The Committee will be co-chaired by the Commissioner General (CG), TAJ (or his nominee) and the Chair of the Tax Committee of the ICAJ. TAJ members will be comprised of DCGs or General Managers (GMs) from the respective Divisions who will be accompanied by key staff as needed to participate in agenda item discussions. The ICAJ co-chair will identify the relevant ICAJ members who should attend the meeting to discuss the agenda items being tabled by each organization.

It is recognized that the TAJ and ICAJ each have in place a governance structure to provide strategic direction, establish priorities and address issues that cannot be resolved by the Committee.

As the Committee is not a decision-making body, consensus by the co-chairs is only needed with regards to determining the subjects for the agenda of any meeting, any guests to invite to the meeting and the next steps to be taken as a result of the discussions.

## Meetings

### Frequency/location of meetings

The Committee will meet at least twice per year or more frequently if necessary where there is mutual agreement to do so. Meetings will be held in-person and hosted at a convenient location as agreed to by the co-chairs.

### Chairing

The Committee will be co-chaired by the CG or his nominee, and a selected member of the ICAJ. The co-chairs will ensure that meetings are conducted in accordance with established values and guiding principles (see below) and that all matters discussed are pursuant to an agreed agenda.

### Agendas and Minutes

The co-chairs are responsible for setting and distributing the agenda at least four weeks in advance of a meeting. At the meeting, and with the approval of the co-chairs, participants may request that new items be added to the agenda, or make a recommendation to extend the meeting beyond its allotted time.

Each agenda will be prepared in prescribed format (see *Template A* below) and include the following standing agenda items:

- Approval of the record of discussion of the last meeting.

- Update on any outstanding action items.
- Approval of the agenda including consideration of any request for new agenda items.
- Round-table.

Agenda items will be prepared in prescribed format (see *Template C* below).

Agenda items not discussed at a meeting due to time constraints will be put on the forward agenda for consideration in preparation of the next meeting's agenda.

### **Quorum/Delegates**

- Committee member or designates will be required to attend meetings.
- Co-chairs will determine necessary attendance on a meeting-by-meeting basis.

### **Communications**

- A record of discussion and supporting documentation will be prepared in prescribed format (see *Template B* below) and circulated for comments shortly after the meeting.
- Records of discussion will be kept by the TAJ and ICAJ in such a manner as to be readily available to all interested parties within each organization.
- Steps will be taken to protect sensitive information, e.g. proposed legislation.
- Committee discussions will be treated as confidential.
- Committee conclusions and courses of action will be communicated to TAJ and ICAJ hierarchy.

### **Issues Management**

- TAJ and ICAJ will agree on the following key information about an issue:
  - Issue identification
  - Issue description
  - "Assigned to" for possible resolution
  - Target date for feedback related to resolution of ideas tabled

### **Values and guiding principles**

The Committee's values and guiding principles for participants attending meetings are as follows:

*Confidentiality:* Participants are expected to be open, candid and forthcoming when providing their views in respect of the matters discussed at meetings. As such, strict adherence to the principle of confidentiality is required in respect of all meeting matters discussed. Participants are bound to respect the privacy of all individuals who attend meetings and agree not to disclose any information or views expressed by any individual during such meetings. Records of discussion must be prepared in accordance with the principle of non-attribution insofar as views expressed at meetings. Any discussions, deliberations, etc. should remain strictly confidential until such time as there is general agreement to make them public.

*Integrity:* Participants should conduct themselves at meetings in the spirit of honesty, integrity, trust and openness. For TAJ members, unless otherwise indicated, the views expressed, will remain their personal views only, and are not binding on TAJ. For ICAJ members, they must act for the benefit of the tax system and taxpayers as a whole, and not in the interests of individual clients.

*Conflict of interest:* Participants must declare any actual or potential conflict of interest in respect of any matters discussed or to be discussed at meetings at the earliest opportunity.

*Respect:* The Committee values a safe and secure meeting environment that is collegial, professional and respectful of others, thereby facilitating active participation and unfettered communication by all participants.

### **Anticipated Partnerships**

- Red Tape Reduction
- Vision 2020

### **Critical Success Factors**

The Committee will be considered successful if the dialogue between members results in changes that facilitate and improve taxpayer compliance and enable efficiencies and other benefits for taxpayers while maintaining the integrity of the tax system.

The objective in establishing the Committee is that the Committee's efforts will result in beneficial changes that improve the tax system for both TAJ and for taxpayers and both organizations will jointly identify and communicate the resultant successes to their respective stakeholders. It is expected that both organizations will commit to working

together for the foreseeable future to identify the necessary improvements, so that taxpayers see continuous changes that benefit the overall tax system.

### Deliverables and Timelines

Deliverable	Timeline
Compliance Committee Terms of Reference	
Forward Agenda	

### Forward Agenda

Forward Agenda Item	Requester
XXX	TAJ or ICAJ

### Signatures

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Mr. Ainsley Powell  
Commissioner General  
TAJ

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Mr. Raymond O'B Campbell  
President  
ICAJ

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Mr. Bevon Sinclair  
Co-Chair  
TAJ

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Miss Allison Peart  
Co-Chair  
ICAJ

## Committee Members

<b>Tax Administration Jamaica</b>		
<b>Members</b>	<b>Phone Number</b>	<b>Email Address</b>
<b>Mr. Bevon Sinclair</b> <i>Chief Technical Advisor</i>	1(876) 922-8730 1(876) 816-9876	bevon.sinclair@taj.gov.jm
<b>Ms. Yasmin Jackson</b> <i>Technical Assistant</i> <i>Deputy Commissioner General,</i> <i>Operations</i>	1(876) 922-8733 1(876) 817-7829	yasmin.jackson@taj.gov.jm
<b>Mrs. Marlene Parker</b> <i>Chief Tax Counsel, Legislation,</i> <i>Treaties and International Tax</i> <i>Issues</i>	1(876) 825-7926	Marleneparker00@gmail.com

<b>Institute of Chartered Accountants of Jamaica</b>		
<b>Members</b>	<b>Phone Number</b>	<b>Email Address</b>
XXX <i>Co-chair</i>	XXX	XXX
XXX	XXX	XXX
XXX	XXX	XXX

*Templates*

**A. AGENDA TEMPLATE**

<b>Agenda</b>	<b>TAJ / ICAJ Consultation Committee Meeting</b>	
	<b>Meeting Location:</b> <b>Date: XXXX, 20XX</b> <b>Time: 8:30 a.m. – 12:00 p.m.</b>	
8:30 to 8:35	Opening remarks	Co-chairs
8:35 to 8:45	Approval of last meeting minutes, update on outstanding action items and review and approval of agenda	All
8:45 to 9:15	1st item of discussion	Name
9:15 to 9:45	2nd item of discussion	Name
9:45 to 10:15	3rd item of discussion	Name
10:15 to 10:30	Break	Name
10:30 to 11:00	4th item of discussion	Name
11:00 to 11:30	5th item of discussion	Name
11:30 to 11:45	Agreement on key messages	All
11:45 to 11:55	Roundtable	All
11:55 to 12:00	Closing remarks	Chair



**B. RECORD OF DISCUSSION TEMPLATE**

<b>Minutes</b>	<b>[Meeting Date]</b>	<b>[Meeting Time]</b>	<b><i>[Meeting Location]</i></b>
<b>MEETING CHAIRED BY</b>			
<b>NOTE TAKER</b>			
<b>ATTENDEES</b>			
<b>Agenda Item</b>			
<b>[Time allotted]</b>	<b>[Agenda topic]</b>	<b><i>[Presenter]</i></b>	
<b>DISCUSSION</b>			
<b>CONCLUSIONS</b>			
<b>ACTION ITEMS</b>	<b>PERSON RESPONSIBLE</b>	<b>DEADLINE</b>	
<b>[Time allotted]</b>	<b>[Agenda topic]</b>	<b><i>[Presenter]</i></b>	
<b>DISCUSSION</b>			
<b>CONCLUSIONS</b>			
<b>ACTION ITEMS</b>	<b>PERSON RESPONSIBLE</b>	<b>DEADLINE</b>	
<b>KEY MESSAGES</b>			
<b>SPECIAL NOTES</b>			

### ***C. FOCUS FOR DISCUSSION TEMPLATE***

**[Title]**

**For Information**

#### **Issue**

XXX

#### **Background**

XXX

#### **Issues for consideration**

XXX

#### **Desired outcome**

XXX

#### **Reading material**

XXX

#### **Reference material**

XXX

#### **Requested by:**

XXX

**Date:** XX