



Tax Administration Jamaica

Website: www.jamaicatax.gov.jm

Toll Free: 888-tax-help (829-4357)

USA Toll Free: 1-888-GO-JA-TAX (465-2829)

Social Media Platforms

Facebook	- Tax Administration Jamaica
X	- @Jamaicatax
Instagram	- Jamaicataxonline
LinkedIn	- Tax Administration Jamaica
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Services to be offered by Tax Administration Jamaica (TAJ)

1. Application for Taxpayer Registration Number (TRN)

Requirements for Application and Registration

When applying for a TRN, individuals, sole proprietors and the various types of organizations must submit specified documentation to support their application. It should be noted that only original or certified copies of documents by the appropriate issuing authority are accepted. The required documentation for each type of applicant is outlined below.

NB: For TRN applications submitted from overseas, all supporting documents **must be certified** by a Notary Public or a Jamaican Consulate, Embassy, or High Commission. The completed and signed TRN application as well as the original hard copies of the supporting documents must then be sent by mail or courier to the following address:

***Taxpayer Registration Centre
Sir Donald Sangster Building
2nd Floor
116 East Street
KINGSTON
Jamaica W.I.***

A. Requirements for Individuals

Individuals must submit a completed and signed 'Application for Taxpayer Registration (Individuals) – FORM 1' with a valid form of identification (ID). Any of the following types of ID may be used. •Passport

- Driver's Licence

- National ID, Work ID, School ID, certified passport-size photograph or any other photographic ID which MUST be accompanied by a certified copy of the Birth Certificate and Marriage Certificate (if applicable). If applicant's name was changed by Deed Poll, the Deed Poll is required.

Applicants using a Birth Certificate and a certified photograph for ID must submit their applications in person. However, if any of the other valid forms of ID is being used, which has the applicant's signature, a bearer can submit the form.

- Where applications are received from overseas, a notarized copy of the identification (including full name, date of birth, photograph, signature and expiry date) must be submitted.

If the Identification or supporting documents are not in English, an official translated version is also required. The signature on the application form must match that on the Identification presented.

- If someone is being authorized to collect the TRN card an authorization letter from the applicant should be attached, stating the name of the person authorized to collect the card.

B. Requirements for Companies

The completed 'Application for Taxpayer Registration (Organization) – FORM 2' signed by a Director or the Company Secretary must accompany the:

- Certificate of Incorporation

Companies that were registered before February 1, 2005

- Articles and Memorandum of Association (if the Directors are not named in the Articles of Association, either the Form 12, Form 13 or Form 23 under The Companies Act is required).

Companies registered as of February 1, 2005

- Articles of Incorporation (if the Directors are not named in the Articles of Incorporation, a Form 23 is required).

- Verification of NIS Registration (NIS Letter or Payment Card)

- TRN for each Director

- ID for Signatory Officer

TRN Requirements: Overseas Companies (Has No Established Place of Business In Jamaica)

The completed Organization form signed by a Responsible Officer must accompany the:

- 1.Registration and/or Charter Documents (issued in country of origin)

- 2.ID and TRN for Signatory Officer

- 3.Letter from company indicating that it is not operating nor has established business place in Jamaica

It is not mandatory for Directors living overseas to submit their TRN. However, TRN is needed for at least one of the Directors.

Only originals, copies certified by the appropriate issuing authority or notarized copies of the Registration or Charter Documents are accepted.

Requirements for Overseas Companies (Operating or Has Established Place of Business in Jamaica)

The completed Organization form signed by a Director or the Local Representative must accompany the:

1. Letter of Registration (issued by the Companies Office of Jamaica)

2. Verification of NIS registration (NIS Verification/Clearance Letter or Payment Card)

3. Form 19 or 31A (issued by Companies Office of Jamaica) stating Local Representative and Directors

4. TRN for the Local Representative or at least one Director

5. ID for Signatory Officer

NB. A TRN is required for the Signatory Director or Local Representative. Other overseas directors are not required to provide a TRN.

Other Requirements: (Information available if needed)

- ✦ Requirements for Sole Proprietors
- ✦ Requirements for Individuals Not Legally Competent - Minors (Persons Under 18 Years of Age)
- ✦ Requirements for Partnerships
- ✦ Requirements for Companies
- ✦ Requirements for Estates
- ✦ Requirements for Industrial & Provident Societies
- ✦ Requirements for Strata Plans
- ✦ Requirements for Pension Schemes
- ✦ Requirements for Trusts
- ✦ Requirements for Other Types of Organizations

Cost: There is no fee involved in obtaining a TRN

Processing Time: 30 minutes – (number only, not the card)

2. Instructions on how to Query and/or Pay Property Tax Online Requirements:

Valuation number(s)

Valid Visa or MasterCard or NCB Online

Cost

There is no cost to the service

3. Stamp Duty and Transfer Tax Services

Types of documents stamped to make them legal

Deed Poll

Power of Attorney

Letters

Receipts

Warehouse Bonds

Minister's Licence

Bill of Sale

Mortgage

Indemnity

Court Documents etc

Property Transactions

✦ Agreement for sale of realty

✦ Shares Transfer

✦ Lease

Assess Property Documents

Estate Services

Payment of Stamp Duty and Transfer Tax On-line

Payment of Stamp Duty and Transfer Tax by Wire Transfer

4. General Tax Information