

THE REVENUE ADMINISTRATION ACT

RULES

*(made under section 5 of the Collector General's Act
(now repealed) saved by section 20 of Act 12 of 1985)*

The Customs (Preventive Service) Rules, 1956

L.N. 164/56
185/57
125/60
92/74

ORDER

(under section 17D (1))

The Revenue Administration (Designation of Registration Authority) Order, 1999 L.N. 166/99

ORDER

(under section 18)

*(Incorporated
in Acts)*

REGULATIONS

(under section 19)

The Revenue Administration (Taxpayer Registration) Regulations, 1996 L.N. 47A/96
108/2002

The Revenue Administration (Appeals and Disputes Settlement) Regulations, 2002 L.N. 70/2002

THE REVENUE ADMINISTRATION ACT

RULES

*(made under section 5 of the Collector General's Act (now repealed)
saved by section 20 of Act 12 of 1985)*

THE CUSTOMS (PREVENTIVE SERVICE) RULES, 1956

*(Made by the Governor in Executive Council on the 30th day of
July, 1956)*

L.N. 164/56
Amdt.
L.N. 185/57
125/60
92/74

1. These Rules may be cited as the Customs (Preventive Service) Rules, 1956.

2. The Commissioner of Customs and Excise may from time to time require any officer employed in the department of Customs to carry out special duties in connection with the prevention of smuggling and officers so employed shall constitute a Customs Preventive Service (hereinafter referred to as "the Service").

3. The duties of the Service shall include the boarding and rummaging of aircraft and ships; the verification, issue and control of the stores of aircraft and ships while such aircraft and ships are within the waters of the Island; the examination of passengers and their baggage, and such other duties as may from time to time be assigned to the Service by the Commissioner of Customs and Excise

4.—(1) Notwithstanding regulation 123 of the Customs Regulations, 1955 (hereinafter referred to as "the Regulations"), the working days and hours of the Service shall be throughout the twenty-four hours on all days including Sundays and public holidays:

Provided that:—

- (a) if an officer has been on duty for a period which in the aggregate amounts to forty-four hours in any week commencing at midnight on a Sunday (which period of forty-four hours is hereinafter referred to as "the working week") or for a period of eight hours on any day he shall be paid overtime for any further attendance during such week or on such day as the case may be at the rates laid down in paragraph (1) of regulation

THE CUSTOMS (PREVENTIVE SERVICE) RULES, 1956

125 of the Regulations for the extra attendance of officers on days other than Saturdays, Sundays and public holidays;

- (b) if an officer is required to be on duty on a public holiday he shall be paid for his attendance on such public holiday at the rates laid down in paragraph (1) of regulation 125 of the Regulations for work performed on a public holiday;
- (c) if an officer is required to be on duty on a Sunday he shall be paid for his attendance on such Sunday at the rates laid down in paragraph (1) of regulation 125 of the Regulations for work performed on a Sunday;
- (d) if an officer is absent on any working day on approved sick, departmental or vacation leave, he shall, for the purpose of calculating his working week be credited with the number of hours which he would normally have been required to work on that day.

(2) Attendance of the Service at the request of the public outside the working days and hours prescribed in regulation 123 of the Regulations shall, so far as the person requiring such attendance is concerned, be subject to all the provisions of Part XV of such Regulations but nothing therein shall be deemed to entitle an officer of the Service to receive the fees or any part thereof charged for such attendance.

5. Officers of the Service shall wear such uniform and at such times as the Commissioner of Customs and Excise may require and shall be subject to such disciplinary orders as the Commissioner of Customs and Excise is hereby authorized to make.

THE REVENUE ADMINISTRATION ACT

ORDER

(under section 17D (1))

THE REVENUE ADMINISTRATION (DESIGNATION OF REGISTRATION
AUTHORITY) ORDER, 1999

(Made by the Minister on the 20th day of December, 1999)

L.N.1661/99

1. This Order may be cited as the Revenue Administration (Designation of Registration Authority) Order, 1999.
2. The Tax Administration Services Department is hereby designated with effect from the 1st day of December, 1999 to be the Registration Authority for the purposes of the Act.

THE REVENUE ADMINISTRATION ACT

REGULATIONS
(under section 19)THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION)
REGULATIONS, 1996*(Made by the Minister on the 1st day of April, 1996)*

L.N. 47A/96

[1st April, 1996.]

1. These Regulations may be cited as the Revenue Administration (Taxpayer Registration) Regulations, 1996. Citation.

2. In these Regulations— Interpretation.

“individual” includes—

- (a) a sole proprietor;
- (b) an individual partner;

“organization” means any body of persons, whether corporate or otherwise and includes—

- (a) a Government ministry or department;
- (b) a partnership;
- (c) any educational institution;

“Registration Authority” and “taxpayer” respectively, have the same meaning as under section 17D of the Act.

3.—(1) An application by an individual for registration under Part VIB of the Act shall be in the form set out as Form 1 of the Schedule hereto. Application by individual. Schedule. Form 1.

(2) An application under this regulation shall be submitted to the Registration Authority and shall be accompanied by such documentation as is specified in Form 1 as is applicable to the applicant.

**THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION)
REGULATIONS, 1996**

Application by
organization.
Form 2.

4.—(1) An application by an organization for registration under Part VIB of the Act shall be in the form set out as Form 2 of the Schedule hereto.

(2) An application under this regulation shall be submitted to the Registration Authority and shall be accompanied by such documentation as is specified in Form 2 as is applicable to the applicant.

Additional
information.

5. An application under Part VIB of the Act shall be accompanied by such additional information and documentation as the Registration Authority may specify.

Issue of TRN
card and
certificate.

6. Where the Registration Authority registers any taxpayer pursuant to Part VIB of the Act, it shall, in addition to assigning a registration number in respect of that taxpayer, issue—

(a) in the case of an individual not engaged in any capacity, as an independent contractor in a trade, business or professional activity, a card to be called the “TRN card” (and which is hereinafter so called) which shall be in the form specified as Form 3 in the Schedule;

Form 3.

(b) in the case of an individual who is engaged as an independent contractor in any category of activity specified in paragraph (a), a TRN card and a data sheet in the form set out as Form 4 in the Schedule which sheet shall be verified as to accuracy by the individual;

Form 4.

(c) in the case of an organization a registration certificate which shall be in the form set out as Form 5 in the Schedule and a data sheet in the form set out as Form 4 in the Schedule which sheet shall be verified as to accuracy by the organization.

Form 5.
Form 4.

Provisional
registration.

7.—(1) Where a taxpayer transacts business with a revenue department and is not registered under Part VIB of the Act, notwithstanding that—

(a) an application for registration has not been made; and

(b) the Registration Authority does not possess all the information required for registration,

the Registration Authority may register the taxpayer and assign a provisional registration number to that taxpayer which number shall be prefaced by the letter “P”.

(2) A provisional registration number shall—

- (a) remain in force until a TRN card is issued pursuant to regulation 6 and a registration number is assigned in respect of the relevant taxpayer; and
- (b) while in force be regarded for all purposes as if it had been assigned permanently.

8. The Registration Authority shall in relation to taxpayers registered pursuant to these Regulations, cause to be kept a register (to be known as the Taxpayer Register) which shall contain such particulars in respect of registered taxpayers under the Act as the Authority deems appropriate. Register.

9. An entry in the Taxpayer Register may be varied or removed as the case may require where the Registration Authority is informed of a change in the information pertaining to the registration of a taxpayer. Alterations of Register.

THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION) REGULATIONS, 1996



THE REVENUE ADMINISTRATION ACT
APPLICATION FOR TAXPAYER REGISTRATION (INDIVIDUALS)

FORM 1

▶ PLEASE SEE INSTRUCTIONS OVERLEAF BEFORE COMPLETING THIS FORM

SECTION A	
Type of application (Tick appropriate box)	
<input type="checkbox"/> First application <input type="checkbox"/> Amended application (If amended, complete <u>only</u> relevant boxes)	
Taxpayer Registration Number (TRN)	
1. Name -	
Last:	
First:	
Middle:	
2. Name at Birth - (If different from 1.)	
Last:	
First:	
Middle:	
3. Reason for Name Change	
<input type="checkbox"/> Adoption <input type="checkbox"/> Marriage <input type="checkbox"/> Deed Poll <input type="checkbox"/> Other	
4. Sex	
<input type="checkbox"/> Male <input type="checkbox"/> Female	
5. Marital Status	
<input type="checkbox"/> Single <input type="checkbox"/> Divorced <input type="checkbox"/> Married <input type="checkbox"/> Widowed	
6. Date of Birth	
Year Month Day	
7. Country of Birth	
<input type="checkbox"/> Jamaica <input type="checkbox"/> Other	
(If Other, Specify) ▶ Code	
8. Parish of Birth	
Code	
9. Place of Birth	
Code	
10. Nationality	
<input type="checkbox"/> Jamaican <input type="checkbox"/> Other	
(If Other, Specify) ▶ Code	
11. Telephone Number(s)	
Home ▶	
Work ▶	
12. Home Address (Apt. No., Street No. & Name, Postal Zone, Parish)	
Code	
13(a) E-mail Address ▶	
13(b) Mailing Address (If Different From Home Address)	
Code	
14. Mother's Name (MAIDEN, First, Middle)	
15. Name of Applicant's Spouse (Last, First, Middle)	
16. (a) NIS Number:	
(b) Income Tax Reference No.:	
17. Please provide ONE (1) of the following three (3) identifications (ID):	
<input type="checkbox"/> Driver's Licence No: _____	
<input type="checkbox"/> National ID No: _____ (Birth Certificate No. _____)	
<input type="checkbox"/> Passport No: _____ (Passport Type: _____)	
Code	
18. Occupation/Profession	
Code	
19. Do you carry on a Trade, Business or Profession?	
<input type="checkbox"/> Yes If yes, complete Sections B and C overleaf - state number of businesses in box ▶	
<input type="checkbox"/> No If no, complete Section C overleaf	
FOR OFFICIAL USE ONLY	
Identification Presented	
<input type="checkbox"/> Passport <input type="checkbox"/> Driver's Licence <input type="checkbox"/> National ID: <input type="checkbox"/> Old <input type="checkbox"/> Birth Certificate <input type="checkbox"/> New <input type="checkbox"/> Other _____	
Documents Presented	
<input type="checkbox"/> NIS Reference Card <input type="checkbox"/> Business Name Registration Certificate Status <input type="checkbox"/> New <input type="checkbox"/> Updated	
Receiving Office ▶	
Date: ▶	
Agency Code: ▶	
(Official Stamp)	
Remarks	
Processing Officer's Name	
Processing Officer's Signature	
PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM	

FORM 1, contd.

Section B (To be Completed by Persons Carrying on a Trade/Business/Profession)	
20. Trade/Business Name	21. Telephone Number(s) 21(a) Fax Number(s)
21(b) Business Address (Apt. No., Street No. & Name, Postal Zone, Parish) <div style="text-align: right; border: 1px solid black; width: 50px; float: right; margin-top: 5px;">Code</div>	21(c) Business Mailing Address (If different from Business Address) <div style="text-align: right; border: 1px solid black; width: 50px; float: right; margin-top: 5px;">Code</div>
21(d) E-mail Address	22. Date Business Acquired/ Started/To Start <div style="text-align: right; margin-top: 5px;">Year Month Day</div>
23. If Acquired, state the previous - (Last, First, Middle) Owner's Name: Business Name: TRN:	24. Date First Employee Commenced Employment <div style="text-align: right; margin-top: 5px;">Year Month Day</div> 25. Date Accounting Year Begins. <div style="text-align: right; margin-top: 5px;"> Month Day</div>
26. NIS (Employer's) No.: Business Name Registration No.: Date of Registration:	27. Name of Auditing Firm/Accountant: TRN:
28. Specify Nature of Business <div style="text-align: right; border: 1px solid black; width: 50px; float: right; margin-top: 5px;">Code</div>	29. Usual Collectorate for Payments <div style="text-align: right; border: 1px solid black; width: 50px; float: right; margin-top: 5px;">Code</div>
SECTION C	
30. Employer's Name and Address	31. Collectorate/Agency at which you Desire to Collect your TRN Card 31(a) Collectorate nearest your Home Address
32. I declare that the information given in this form is to the best of my knowledge and belief true and correct. Applicant's Name _____ Applicant's Signature _____ Date _____	
INSTRUCTIONS	
<ul style="list-style-type: none"> ▶ Please TYPE or PRINT. Use blue or black ink only. Complete <u>ALL</u> relevant boxes. Do NOT write in shaded areas. ▶ Tick (✓) appropriate box(es) where required. ▶ Boxes 1 and 2: At 'Middle', please state all your middle names if more than one. ▶ Box 17: Provide at least one (1) valid ID. If National ID is used, provide a certified copy of your Birth Certificate. (NB: Baptismal Certificate and Certificate of Birth Registration, that is, "pink form", will not be accepted.) Applicants using a Birth Certificate and a certified photograph for ID must submit their applications in person. ▶ Applications should be signed by applicants ONLY. Persons signing on behalf of applicants MUST provide a valid Power of Attorney. ▶ Return completed form to the Taxpayer Registration Centre (TRC) or nearest Collectorate along with appropriate ID, original documents and an additional form for each branch, if applicable. 	

THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION)
REGULATIONS, 1996



THE REVENUE ADMINISTRATION ACT

FORM 2

APPLICATION FOR TAXPAYER REGISTRATION (ORGANIZATIONS)

▶ PLEASE SEE INSTRUCTIONS OVERLEAF BEFORE COMPLETING THIS FORM.

SECTION A		Taxpayer Registration Number (TRN)	
Type of Application (Tick appropriate box) <input type="checkbox"/> First application <input type="checkbox"/> Amended application (If amended, complete only relevant boxes)			
1. Business Name		2. Trade Name	
3. Telephone Number(s)	3(a) Fax Number(s)	3(b) E-mail Address	
4. Business Address (Apt. No., Street No. & Name, Postal Zone, Parish)		5. Business Mailing Address (If different from Business Address)	
6. Date Business Acquired/ Started/To Start ▶		7. Date First Employee Commenced Employment ▶	
8. If Acquired, State the previous - (Last, First, Middle)		9. Date Accounting Year Begins ▶	
Owner's Name: Business Name: TRN:		10. Name of Auditing Firm/ Accountant: TRN:	
11. Income Tax No.:		NIS (Employer's) No.:	
Company Registration No.:		Date of Registration:	
12. Specify Nature of Business:			
13. Usual Collectorate for Payment		14. Type of Organization	
		1 <input type="checkbox"/> Limited Company 2 <input type="checkbox"/> Partnership 3 <input type="checkbox"/> Non-Profit Organization 4 <input type="checkbox"/> Trust 5 <input type="checkbox"/> Government 6 <input type="checkbox"/> Statutory Body 7 <input type="checkbox"/> Other (Specify): _____	
15. Principal Officer's Name: (Last, First, Middle)		Title:	
Individual TRN:		Date Responsibility Commenced: ▶	
▶ List Directors or other Senior Officers in Box 16/16 continued overleaf			
16. State number of Directors or other Senior Officers/Partners in box and list overleaf ▶			
FOR OFFICIAL USE ONLY			
Documents Presented <input type="checkbox"/> Certificate of Incorporation <input type="checkbox"/> Constituting Documents <input type="checkbox"/> NIS Reference Card <input type="checkbox"/> NIS Clearance Letter <input type="checkbox"/> Business Name Registration Certificate		Status: <input type="checkbox"/> New <input type="checkbox"/> Updated Receiving Office: ▶ Date: ▶ Agency Code: ▶ (Official Stamp)	
Processing Officer's Name		Processing Officer's Signature	
PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM			

THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION)
REGULATIONS, 1996

F FORM 2, contd.

15/16. Directors or other Senior Officers/Partners: (cont'd from overleaf)	Individual TRN	Date Responsibility Commenced		
1) Name (Last, First, Middle)	Title	Year	Month	Day
2) Name (Last, First, Middle)	Title	Year	Month	Day
3) Name (Last, First, Middle)	Title	Year	Month	Day
4) Name (Last, First, Middle)	Title	Year	Month	Day
5) Name (Last, First, Middle)	Title	Year	Month	Day
6) Name (Last, First, Middle)	Title	Year	Month	Day
7) Name (Last, First, Middle)	Title	Year	Month	Day

(List others, if applicable, on additional sheet and attach)

17. If Business has Branches, state number of Branches in box; and complete an additional form for each Branch

SECTION B

18. I declare that the information given in this form is to the best of my knowledge and belief true and correct.

Name _____ Signature _____
Title _____ Date _____
(Director/Company Secretary)

INSTRUCTIONS

- ▶ Please TYPE or PRINT. Use blue or black ink only. Complete ALL relevant boxes. Do NOT write in shaded areas.
- ▶ Tick (✓) appropriate box(es) where required.
- ▶ Box 18: Applications should ONLY be signed by a Director or Company Secretary.
- ▶ Return completed form to the Taxpayer Registration Centre (TRC) or nearest Collectorate along with original documents and an additional form for each branch, if applicable.


THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION)
REGULATIONS, 1996

FORM 3

TAXPAYER REGISTRATION NUMBER CARD

FRONT


BACK

	TAXPAYER REGISTRATION NUMBER
	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">REGISTRATION NUMBER</div>
TAXPAYER'S SURNAME, TAXPAYER'S FIRST AND MIDDLE NAMES	

<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">TAXPAYER'S SIGNATURE</div>
<p>This card is issued by the Government of Jamaica. It is to be used when transacting business with any Revenue Agency. This card is not transferable and may only be used by the authorized holder.</p> <p>If found return to:</p> <p>TAXPAYER REGISTRATION CENTRE THE REVENUE BOARD 12 OCEAN BOULEVARD, KINGSTON MALL or any collectorate islandwide</p>
Control No. <div style="float: right; text-align: right; font-size: small;"> Revenue Commissioner Revenue Services Division, The Revenue Board Form TRN 3 </div>

THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION)
REGULATIONS, 1996

FORM 4

 TRN REGISTRATION DATA SHEET		TAXPAYER REGISTRATION NUMBER	PAGE
BUSINESS ADDRESS		TRADE NAME	
BUSINESS NAME AND MAILING ADDRESS		TELEPHONE NUMBER(S)	FAX NUMBER
		DATE BUSINESS ACQUIRED / STARTED / TO START	
		DATE FIRST EMPLOYEE COMMENCED EMPLOYMENT	
NATURE OF BUSINESS		NAME OF AUDITING FIRM/ACCOUNTANT :	
TYPE OF ORGANIZATION		TAXPAYER REGISTRATION NUMBER : ▶	
		DATE ACCOUNTING YEAR BEGINS	
INFORMATION ABOUT OWNERSHIP ETC.		INFORMATION ABOUT BUSINESS BRANCHES	

▶ SEE OVERLEAF FOR INSTRUCTIONS
FORM TRN 4

THE REVENUE ADMINISTRATION (TAXPAYER REGISTRATION)
REGULATIONS, 1996

FORM 4, contd.

INSTRUCTIONS
TAXPAYER REGISTRATION DATA

This sheet provides detailed information regarding your business enterprise as recorded in the Taxpayer Registration Master File maintained by the Taxpayer Registration Centre (TRC) of the Revenue Board.

Please check the data shown overleaf to verify that it is accurate and up-to-date. If there are any discrepancies, you should advise the Taxpayer Registration Centre as soon as possible. Additionally, to ensure that the data on your file is kept current, you should advise the Taxpayer Registration Centre of any changes. **When corrections are required**, please forward a copy of the TRN REGISTRATION DATA SHEET with the corrections added or complete and forward a REQUEST FOR CHANGE OF INFORMATION available at the Taxpayer Registration Centre.

Changes in the type of Organization, Ownership or Partnership may result in the creation of a new legal entity which will necessitate your applying for a new Taxpayer Registration Number.

Further, if the business is sold or ceases operation, you should inform the Taxpayer Registration Centre of the date of sale or closure.

Taxpayer Registration Centre
Ground Floor
12 Ocean Boulevard
Kingston Mall

FORM 5



REGISTRATION CERTIFICATE
TAXPAYER REGISTRATION NUMBER (ORGANIZATIONS)

DATE :

I HEREBY CERTIFY THAT THE ORGANIZATION WHOSE NAME AND ADDRESS APPEAR BELOW
HAS BEEN ASSIGNED TAXPAYER REGISTRATION NUMBER

REVENUE COMMISSIONER - REVENUE SERVICES
REVENUE BOARD

FORM TRN 5

SERIAL No. 5

THE REVENUE ADMINISTRATION ACT

REGULATIONS (under section 19)

THE REVENUE ADMINISTRATION (APPEALS AND DISPUTES SETTLEMENT) REGULATIONS, 2002

(Made by the Minister on the 25th day of April, 2002)

L.N. 70/2002

[9th May, 2002.]

1. These Regulations may be cited as the Revenue Administration (Appeals and Disputes Settlement) Regulations, 2002. Citation.
2. In these Regulations— Interpretation.
- “appellant” means a person who appeals against the decision of a Revenue Commissioner made in relation to his assessment to tax or other revenue;
- “Commissioner” means the Commissioner of Taxpayer Appeals;
- “disputant” means a person who disputes the decision of a Revenue Commissioner made in relation to his liability to tax or other revenue;
- “relevant decision” means the decision of a Revenue Commissioner which is the subject of an appeal or dispute;
- “relevant Revenue Commissioner” means the Revenue Commissioner whose decision is the subject of an appeal or dispute.
3. An appeal to the Commissioner shall be brought by a Notice of Appeal in writing given within thirty days of the date of receiving the relevant decision. Commencement of appeal.
4. An application to the Commissioner for the settlement of a dispute, shall be originated by Grounds of Dispute given by the disputant within thirty days of the date of the relevant decision. Initiation of dispute settlement.
5. A Notice of Appeal or Grounds of Dispute shall be in writing and shall include— Contents of Notice or Grounds.

- (a) the name and address and Taxpayer Registration Number (TRN) of the appellant or disputant;
- (b) the grounds of appeal or grounds of dispute (as applicable);
- (c) copies of the documents on which the appellant or disputant relies in support of his appeal or dispute; and
- (d) a copy of the notification of the relevant decision.

Service.

6. The Commissioner shall cause a copy of the Notice of Appeal or Grounds of Dispute to be served on the relevant Revenue Commissioner.

Documents for hearing.

7. The relevant Revenue Commissioner shall within twenty-one days of being served with a copy of the relevant Notice of Appeal or Grounds furnish to the Commissioner of Taxpayer Appeals—

- (a) all files relating to the relevant decision;
- (b) a written statement of the reasons for the relevant decision.

Conduct of hearing.

8.—(1) The Commissioner —

- (a) shall fix a date, time and place for the hearing and shall give to the appellant or disputant, or relevant Revenue Commissioner, as the case may be, not less than fourteen days notice thereof;
- (b) may hear on oath or otherwise the appellant or disputant, the relevant Revenue Commissioner or any other person;
- (c) shall give to the appellant or disputant and the relevant Revenue Commissioner an opportunity to address him, give evidence, to call witnesses and to put questions to any witness called to give evidence.

(2) If the Commissioner requires any evidence or further evidence for the investigation of the decision appealed or disputed, he shall give the appellant or disputant or the relevant Revenue Commissioner fourteen days notice in writing specifying what evidence or further evidence is required.

Failure to attend.

9. If the appellant or disputant fails to attend at the time and place fixed for the hearing, the Commissioner may after considering any representations in writing made by the appellant or disputant, dispose of the appeal or dispute in his absence, or adjourn the hearing to a later date.

Attendance.

10. The Commissioner may on his own motion or upon the application of

either party, summon to attend before him for examination on oath or otherwise, any person who he believes is able to give evidence in relation to the decision appealed or disputed.

11. The appellant or disputant may, for the purposes of any appeal or dispute settlement, be represented by a person authorized in writing by the appellant or disputant. Represent-
tation.

12. The decision of the Commissioner shall within thirty days thereof be communicated in writing to the appellant or disputant and the relevant Revenue Commissioner. Decision.