



JAMAICA

**TAX ADMINISTRATION JAMAICA**  
**HEAD OFFICE**  
**THE PCJ BUILDING (4<sup>TH</sup>FLOOR)**  
**36 TRAFALGAR ROAD**  
**KINGSTON 10**  
**JAMAICA**

ANY REPLY OF SUBSEQUENT REFERENCE SHOULD BE  
ADDRESSED TO THE **COMMISSIONER GENERAL** AND  
THE FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. (876) 908-3363  
Facsimile No. (876) 754-9593  
E-mail: [communications@taj.gov.jm](mailto:communications@taj.gov.jm)  
Website: [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm)  
Facebook: [www.facebook.com/jamaicatax](http://www.facebook.com/jamaicatax)  
Twitter: @jamaicatax

October 1, 2013

TO ALL ACCOUNTANTS

**Re: Introduction of Mandatory eFiling of Returns**

In our continued effort to serve you better, and to develop a more efficient tax system, Tax Administration Jamaica (TAJ) will be introducing the phased implementation of mandatory e-filing.

In this first phase of the exercise the following groups/persons have been identified:

1. All taxpayers with annual turnover greater than or equal to five hundred million dollars (\$500,000,000) are to e-file
  - I. GCT/SCT Returns
  - II. Income Tax Returns
  - III. Employers' Annual Returns (S02)
  - IV. Employer's Monthly Statutory Declarations (S01)
2. All taxpayers with GCT/SCT refund returns are to e-file. These returns are to be accompanied by a schedule of purchase invoices to verify input tax credit.
3. All Employers with twenty (20) or more employees are to e-file Employers' Annual Return (S02) and Monthly Statutory Declaration (S01)

As a result, effective March 1, 2014 the category of taxpayers filing returns as identified above are required to file electronically via our Jamaica Tax Portal at [www.jamaicatax-online.gov.jm](http://www.jamaicatax-online.gov.jm).

This requirement is in accordance with the Revenue Administration (Amendment) Act, (RAA) 2013 Section 17GB which provides that the Commissioner General may require any person to furnish a return, as considered necessary, in such form and manner as directed.

While the requirement is to file electronically, large taxpayers are invited to make their payments using our convenient direct banking facility.

In order to support you in meeting this legal obligation, TAJ is available to assist with registration, if necessary, at your convenience. You may also arrange for us to train your staff/clients/members on the process, as well as for one-on-one sessions, at your business location, to assist with the electronic filing of the returns.

Please feel free to contact your Client Relationship Manager or our Customer Care Centre at 1-888-TAX-HELP (829-4357) for further information and/or to set up an appointment.

We look forward to hearing from you.

Sincerely,



*for* Commissioner General  
TAX ADMINISTRATION JAMAICA