



Ministry of Finance and Planning Circular

2001 October 26

Permanent Secretaries
Heads of Departments
Chief Executive Officers
Heads of Public Bodies

No.13 Tax Compliance And Public Sector Procurement

In accordance with Cabinet Decision regarding the referenced issue, please be advised that the following directives shall take effect from 2001 September 14.

- (1) Contractors must be tax compliant:
 - a. At the time of registration for Government of Jamaica Approved Contractor status; and
 - b. At the time of tender for contract award.

Presentation of a valid Tax Compliance Certificate is considered, for this purpose, to be sufficient proof.
- (2) For those contracts with estimated values of less than J\$120,000.00, contractors are not obliged to prove tax compliance by presenting a valid Tax Compliance Certificate. However, a Tax Registration Number (TRN) must be provided.
- (3) Contractors are not required to provide a valid Tax Compliance Certificate in order to receive payment for work satisfactorily performed under contract.
- (4) Procuring entities that are uncertain of a contractor's tax compliance status, or the validity of the contractor's Tax Compliance Certificate may request assistance from the Revenue Protection Department, and the Tax Administration Services Secretariat.

The directives contained in this Circular supersede all previous directives addressing this issue.

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