



MINISTRY OF FINANCE AND PLANNING
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE
ADDRESSED TO THE FINANCIAL SECRETARY AND THE
FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. 92-28600-15

November 13, 2003

File No. 107/022

CIRCULAR No. 24

DIVISION: PUBLIC EXPENDITURE POLICY CO-ORDINATION

FILE NO. 107/125

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

Re: Tax Compliance Certificate

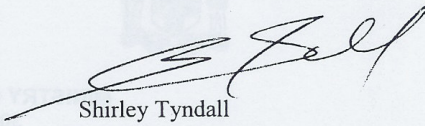
Permanent Secretaries and Heads of Departments are hereby reminded that the policy directive to withhold 20% of a contractor's payment in cases where the contractor is unable to provide a valid Tax Compliance Certificate (TCC) was rescinded by directive issued in Circular No. 7, dated April 4, 2000. Withholding of such amounts should therefore be discontinued.

This ministry understands that a number of entities still hold in deposit accounts, amounts that were withheld which to date have been unclaimed.

In this regard we advise as follows:-

1. Effort should be made to contact those contractors for whom amounts are still being held with a view to paying over those funds.
2. Amounts held in deposit accounts for more than six year should be immediately remitted to the Accountant General as Miscellaneous Revenue in accordance with Regulation 59 (i) of The Financial Management (Ministries and Departments) Regulations 1996 of the Financial Administration and Audit Act.

Permanent Secretaries and Heads of Departments should bring this circular to the attention of all relevant officers within their ministries/departments.



Shirley Tyndall
Financial Secretary

MINISTRY OF FINANCE AND PLANNING
NATIONAL HEROES CIRCLE
P.O. BOX 311
KINGSTON
JAMAICA

November 12, 2002

The No. 107022

Circular No. 24

DIVISION PUBLIC RELATIONS & CO-ORDINATION
THE NO. 107118

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

Re: Tax Compliance Certificates

Permanent Secretaries and Heads of Departments are hereby reminded that the policy directive in paragraph 202 of a minister's proposal in cases where the contractor is unable to provide a valid Tax Compliance Certificate (TCC) was rescinded by directive issued in Circular No. 24 dated April 1, 2002. Withholding of tax amounts should therefore be discontinued.

This ministry understands that a number of entities still hold in deposit accounts amounts that were withheld which have not been reclaimed.

In this regard we advise as follows:

1. Effort should be made to contact those contractors for whom amounts are still being held with a view to paying over those funds.
2. Amounts held in deposit accounts for more than six years should be immediately remitted to the Accountant General or Miscellaneous Revenue in accordance with Regulation 29 (f) of the Financial Management (Ministries and Departments) Regulations 1992 of the Financial Administration and Audit Act.