



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

CIRCULAR 28
FILE NO. 107/022
DIVISION: PUBLIC EXPENDITURE POLICY CO-ORDINATION

Permanent Secretaries
Heads of Departments

Amendment to Circular No. 19 – Payment of Income Tax and Education Tax

The attention of Permanent Secretaries, Heads of Departments and Agencies is invited to Circular No.19 dated August 5, 2003, regarding the system for the payment of Income Tax and Education Tax in respect of monthly paid staff.

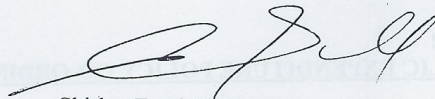
The following amendments shall be made to the system:

1. With effect from November 2003, the Accountant General will be withholding from warrants of ministries and departments, amounts payable for Income Tax and Education Tax based on the **actual amount** payable by ministries, departments and agencies for the **previous month**.
2. Arising from the above, ministries and departments must submit the actual amount payable for Income Tax and Education Tax on behalf of monthly paid employees to the relevant Budget Officer of the Public Expenditure Division of the Ministry of Finance and Planning within two (2) days after the payment of monthly salaries.
3. The Accountant General on behalf of ministries and departments shall pay over to the Commissioner of Inland Revenue the actual amount payable for Income Tax and Education Tax based on the figure given at two (2) above. However, where the actual amount payable is greater than the amount withheld in the warrant, the Accountant General will pay over only the amount withheld and ministries, departments and agencies will be required to pay the balance to the

Commissioner of Inland Revenue. If the actual amount payable is less than the amount withheld, the Accountant General shall release the remainder to ministries, departments and agencies in the normal manner, subject to the availability of funds.

The Accountant General shall forward to Ministry of Finance and Planning for distribution, receipts obtained from the Inland Revenue Department in respect of the Income Tax and Education Tax paid on behalf of ministries/departments.

Please ensure that this circular is brought to the attention of all relevant officers in your ministry/department/agency.



Shirley Tyndall (Miss)
Financial Secretary

APPENDIX 1

INCOME TAX AND EDUCATION TAX PAYABLE

(Statement due within (2) days following the completion of monthly paid employees payroll)

Ministry/Department/Agency _____ TRN NO. _____

Month _____

	CURRENT MONTH ACTUAL	REMARKS
INCOME TAX (PAYE)		
EDUCATION TAX		
TOTAL PAYABLE		

Principal Finance Officer _____

Financial Controller (i/c) Payroll _____

Date _____

Date _____