



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

March 23, 2004

CIRCULAR 8
FILE NO. 107/022
Division: PUBLIC EXPENDITURE POLICY CO-ORDINATION

Permanent Secretaries
Heads of Departments
Chief Executive Officers

Amendment to Circular No 28 – Payment of Income Tax and Education Tax

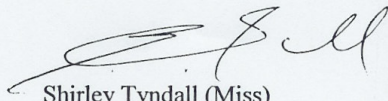
The attention of Permanent Secretaries, Heads of Departments and Chief Executive Officers of agencies and public bodies is invited to Circular No. 28 dated November 13, 2003, regarding the system for the payment of Income Tax and Education Tax in respect of monthly paid staff.

In order to ensure the timely payment of Income Tax and Education Tax by the Accountant General, the following instructions must be followed with effect from April 1, 2004.

- (1) The payroll for the monthly paid staff of all ministries, departments and agencies must be completed no later than the **eighth (8th) working day** of each month.
- (2) The actual amounts payable for Income Tax and Education Tax must be submitted **by the tenth (10th) working day** of each month, to the Public Expenditure Division of the Ministry of Finance and Planning.
- (3) Salaries must **not** be paid before the normal scheduled date for payment or any alternative date advised by the Financial Secretary.
- (4) Absolutely no adjustment must be made to the payroll register after its completion and approval. Any adjustment required must be made in the subsequent month.

Permanent Secretaries, Heads of Departments and Chief Executive Officers of agencies and public bodies are advised that notwithstanding the early date for the completion of the payroll, it must be executed with due diligence to ensure completeness and accuracy. In this regard, every effort must be made to reconcile the Salary and Deduction Control (i.e. the On and Off Control) before the payroll is signed off and approved.

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

A handwritten signature in black ink, appearing to read 'S. Tyndall', is positioned above the printed name.

Shirley Tyndall (Miss)
Financial Secretary