



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

Telephone No. 92-28600-16
Website: <http://www.mof.gov.jm>
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MINISTRY OF FINANCE AND PLANNING
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

March 29, 2006

Circular No.15

File No. 107/022

Division: Public Expenditure Policy Co-Ordination

Permanent Secretaries
Heads of Departments

Payment of Income Tax and Education Tax – Weekly Paid Employees

The attention of Permanent Secretaries, Heads of Departments and Agencies is invited to Circular No. 19 dated August 5, 2003, which requires the Accountant General to withhold amounts payable for Income and Education Taxes (monthly paid staff) by ministries, departments and agencies from their warrants for payment to the Commissioner of Inland Revenue on their behalf.

With effect from May 1, 2006, the above arrangement will be extended to include weekly paid staff. Therefore, income tax and education tax computed on the payroll for weekly paid employees must be submitted, to the Public Expenditure (PEX) Division of this ministry no later than the **15th day of each month**. (See schedule attached). Ministries, departments and agencies must continue to submit a schedule, in the usual manner, for the income tax and education tax computed on the monthly payroll.

Each month, the actual income tax and education tax deducted in respect of fortnightly salaries paid before the 15th day of the month, must be submitted along with an estimate of the income tax and education tax deductions for fortnight(s) after this date within the month. However, the actual amount in respect of any estimated figures must be submitted to the Public Expenditure (PEX) Division by the 5th day of the following month.

The Accountant General will be advised to withhold from the warrants of ministries, departments and agencies the total of the income tax and education tax payable on behalf of weekly and monthly paid employees. The Accountant General shall pay same to the Commissioner of Inland Revenue by the last working day of the month for which the taxes belong.

Ministries, departments and agencies must collect receipts in respect of income tax and education tax paid on their behalf from the Inland Revenue Department, 1 King Street, Kingston by the 5th day of the following month



Colin Bullock
Financial Secretary

SCHEDULE OF INCOME TAX AND EDUCATION TAX PAYABLE FOR WEEKLY PAID STAFF

MINISTRY/ DEPARTMENT/AGENCY _____

MONTH _____

	Fortnight Ending		Fortnight Ending		Fortnight Ending		TOTAL
	Date _____		Date _____		Date _____		
	Estimated	Actual	Estimated	Actual	Estimated	Actual	
Income Tax							
Education Tax							
Total \$							

Accountable Officer