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FINANCIAL SECRETARY AND THE FOLLOWING REFERENCE NUMBER
QUOTED:-

Telephone No. 92-28600-16
Website: <http://www.mof.gov.jm>
Email: info@mof.gov.jm

**MINISTRY OF FINANCE AND THE PUBLIC SERVICE
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA**

June 30, 2011

Circular No. 9
File No. 107/022
Division: Public Expenditure Policy Coordination

Accounting Officers
Principal Receivers of Revenues
Chief Executive Officer
Heads of Department

Revenue Chart of Accounts

Permanent Secretaries, Heads of Departments, Principal Receivers of Revenues, Chief Executive Officers of Executive Agencies and Budget-Funded Public Bodies are being advised of the attached account codes for classification of revenue transactions in the standardised Public Sector Chart of Accounts. (See Appendices 1 and 2)

The revised revenue chart of accounts is to facilitate:

- a) The operation of the Central Treasury Management System (CTMS);
- b) The establishment of a set of standardised revenue accounting codes throughout the public sector that will enhance Government's capability to consolidate its financial statements and reports; and
- c) The implementation of Cash International Public Sector Accounting Standards (IPSAS).


The revised revenue Codes will be established on the FinMan accounting system with effect from April 1, 2012.

Revenue Department with effect from April 1, 2012 must do the following:

- a) Ensure that their revenue collection and accounting system is able to accommodate the new codes.
- b) Ensure that all revenue financial reports submitted to the Ministry of Finance, the Accountant General and the Auditor General are done using the new revenue codes.

Executive Agencies and Public Bodies that collect and remit revenues to the Accountant General must with effect from April 1, 2012 ensure that their accounting system and all financial reports prepared and submitted by them to the Ministry of Finance and Planning, the Accountant General and the Auditor General are done using the new revenue codes.

Permanent Secretaries, Heads of Departments, Principal Receivers of Revenue, Chief Executive Officers of Executive Agencies and Budget-funded Public Bodies must ensure that this Circular is distributed to all relevant persons.



Financial Secretary
Wesley Hughes, C.D.

CODE	RECEIPT TYPE DESCRIPTION
11 TAX REVENUES	
1111	Individual Income Taxes
1112	Company Income Taxes
1113	Education Tax
1114	Contractors Levy - 2%
1120	Withholding Taxes
1121	Property Taxes
1122	General Consumption Taxes
1123	Special Consumption Taxes (SCT)
1124	Excise
1125	Betting and Gaming Taxes
1126	Motor Vehicle Taxes
1130	Licenses to Undertake Other Activities
1131	Retail Spirit Licences
1132	Manufacturing Licences
1133	Trade Licences
1141	Environmental Levy
1142	Customs and other Import Duties
1143	Travel Tax Collections
1144	Stamp Duty
12 NON-TAX REVENUES	
1201	Pension (Social Security) Contributions
1202	Post Office
1203	Interest and Dividends (Property Income)
1204	Sales of Goods and Services by Market Establishments
1205	Fees
1206	Registration Fees
1207	Motor Vehicle Fees
1208	Other Licences (Administrative)
1209	Sale of Services - Electrical
1210	Sales of Rights and Services - Irrigation
1211	Other Incidental Sales of Goods & Services
1212	Fines, Penalties and Forfeits
13 GRANTS	
1301	Current Grants
1302	Capital Grants
14 CAPITAL REVENUES	
1401	Royalties
1402	Sales of Land
1403	Repayment of Loans received
1404	Extraordinary Receipts
15 TRANSFERS FROM CAPITAL DEVELOPMENT	
1501	Transfers from Capital Development Fund to Current Account
1502	Transfers from Capital Development Fund to Capital Account
16 LOANS RAISED	
1601	External Loans Received
1602	Domestic Loans Received

CODE	RECEIPT TYPE DESCRIPTION
18 AGENCY FEES	
1801	National Insurance Scheme (NIS)
1802	National Housing Trust (NHT)
1803	Human Employment and Resource Training (H.E.A.R.T.)
1804	Road Maintenance Fund (RMF)
1805	Levies Law
1806	Bureau of Standards
1807	Ministry of Justice
1808	Firearms Licencing Authority
1809	Port Authority of Jamaica
1810	Local Government
1811	Performance Retention
1812	Election Candidates
1813	Other Agency Fees
19 OTHER REVENUE / PRIOR YEAR EXPENDITURE REFUNDS	
1901	Other Revenue / Prior Year Expenditure Refunds

DETAILED CODES

Revenue Chart of Accounts

FinMan Code	Revenue Head Code	Tax Type Code	RECEIPT TYPE DESCRIPTION
11			TAX REVENUES
1111			Individual Income Taxes
111101	004	112	Individual Income Tax
111102	004	113	P.A.Y.E.
111119	004	CRI	Claim to Repayment of Income Tax Deducted
111121	004	118	Withholding Taxes - Dividends
1112			Company Income Taxes
111201	004	111	Company Income Tax
111202	004	131	Asset Tax
111203	004	400	Licensed Security dealers
1113			Education Tax
111301	016	121	EdTax - Education Taxes
1114			Contractors Levy - 2%
111404	017	137	Contractors Levy - 2%
1120			Withholding Taxes
112001	004	117	Withholding Tax - Interest
112002	004	119	Withholding Taxes - Other
1121			Property Taxes
112101	007	TTX	Transfer Tax
112102	005	101	Property Tax
1122			General Consumption Taxes
112201	018	006	GCT - Import
112202	018	600	General Consumption Tax (GCT) - Local
112203	018	605	GCT on Locally Manufactured Vehicles
1123			Special Consumption Taxes (SCT)
112301	019	008	SCT - Ad Valorem - Import
112302	019	018	SCT - Specific - Import
112303	019	028	SCT - Fixed Specific - Import
112304	019	800	Special Consumption Tax (SCT) - Local
1124			Excise
112401	024	900	Excise Duty
1125			Betting and Gaming Taxes
112501	012	128	Bookmakers - overseas GPT
112502	012	138	Lotto Levy - Jamaica Racing Pools
112503	012	214	JRC - Racing Promoter - GS
112504	012	216	JRC - Bookmakers Local GS
112505	012	217	10% Bet Winning Tax (Sports)
112506	012	218	15% Lottery Tax On Winnings
112507	012	219	Racing Promoters (GPT)
112508	012	220	BGLC - Bookmakers Local GS
112509	012	221	BGLC - racing Promoter - GS
112510	012	222	Racing Pools Duty
112511	012	223	Bookmakers Permit
112512	012	224	11% Bookmakers Overseas Levy
112513	012	225	Bet Winning Tax 5.5%
112514	012	226	Racing Pools Bet Winnings Tax
112515	012	227	Bett, Gam & Lottery \$ 80 Fee
112516	012	228	7.5% Levy (Overseas Race)
112517	012	229	Not Coin Machine Levy (\$ 5000)
112518	012	230	BF - Racing Promoter - GS
112519	012	238	JRC - Bookmaker overseas GS
112520	012	240	BGLC - Bookmaker Overseas GS
112521	012	243	Bookmakers - Local GPT
112522	012	244	Lotteries - Gross Profit Tax
112523	012	245	BG&L Lottery Tax
112524	012	246	Bookmakers levy local racing
112525	012	247	Declared Lottery

FinMan Code	Revenue Head Code	Tax Type Code	RECEIPT TYPE DESCRIPTION
12			NON-TAX REVENUES
1201			Pension (Social Security) Contributions
120101			Employee Contributions
120102			Employer Contributions
1202			Post Office
120201			Sales of Stamps
120202			Postage fees
120203			Shares of Postage on Parcels
120204			Rental of Letter Boxes and Bags
1203			Interest and Dividends (Property Income)
120301			Interest from onlending
120302			Interest earned on Local Currency Bank Accounts
120303			Interest Earned on Foreign Currency bank Accounts
120304			Interest Earned on Loans and Advances to Public Officers
120305			Interest on Government Deposits MDA
120306			Profits on Government owned Companies - Dividends
120307			BOJ Profits
1204			Sales of Goods and Services by Market Establishments
1205			Fees
120501	024	011	Customs Processing Fee - other duty
120502	024	012	Customs User Fee
120503	024	030	Diskette Lodgment Fee
120504	024	045	Data Capture Fee
120506	024	070	Bill / Sight
120507	024	149	Police Report Fee - Badge Applicant
120508	024	253	Fees - R.M. Courts
120509	024	254	Fees - P.S. Courts
120510	024	255	Members Club Registration Fee
120511	024	256	Fees - Petrol Filling Station
120512	024	257	Fees - Factories Registration
120513	024	258	Fees - Employment Agencies
120514	024	259	Fees - Travel Agencies
120515	024	260	Fees - Vendors Bailiff
120516	024	261	Fees - Work Permit
120517	024	270	Audit Fees
120518	024	280	Inland Revenue
120519	024	281	Travel Agency Regist/Inspect.
120520	041	236	Wharfinger Fees
120521	041	273	Training College Exam Fees
120522	041	274	J.S.C Exam Fees
120523	024	183	Lien Information Form
120524	024	272	Discharge of Lien Forms
120525	041	235	Commissioners Agent
1206			Registration Fees
120601	009	206	Custom Brokers Licence
120602	009	250	Proprietors Club Registration Fee
120603	009	213	Coin Operated Machines (GPT)
120604	009	215	Spirituos Compd. Manufact. (Consump.)
120605	009	275	Still & Distillers
120606			Registration Fees (50% of Gross Receipts)
120607			Registration of Jamaica Investment Capital Growth Funds
120608			Registration of Drugs
120609			Registration Fees - Cooperative & Friendly Society
120610			Registration of Special Resolution

FinMan Code	Revenue Head Code	Tax Type Code	RECEIPT TYPE DESCRIPTION
112526	012	248	Daily Numbers Game
112527	012	249	Instant Lottery
112528	12	319	2% GPT Overseas Racing
112529	12	320	1% BGLC Overseas Racing
112530	12	321	4 1/2% JRC Overseas Racing
112531	12	322	2% Pool Bet Duty GPT Local Racing
112532	12	323	1% Pool Bet Duty BGLC Local Racing
112533	12	324	4 1/2% Pool Bet Duty JRC Local Racing
1126			Motor Vehicle Taxes
112601	008	167	M.V. Transfer Fee
112602	008	169	Motor Vehicle Second Sales Tax/GCT
112603	008	300	MVRC Refund
1130			Licenses to Undertake Other Activities
113001	009	014	Shipping Master Fee
113002	009	015	Tourist Shop Licence
113003	009	016	Tourist Shop Operational
113004	009	133	Hotel License Duty
1131			Retail Spirit Licences
113111	009	153	Tavern Lic. For Towns K.S.A.C.
113112	009	187	Town Retail Licence
113113	009	188	Town Off Spirit Licence
113114	009	189	Town Tavern Licence
113115	009	190	Wholesale Spirit Licence
113116	009	191	Proprietors Club Licence
113117	009	192	Hotel Spirit Licence
113118	009	193	Special Hotel Spirit Licence
113119	009	194	Occasional Spirit Licence
113120	009	195	Village Retail Licence
113121	009	196	Village Tavern Licence
113122	041	140	Beer Garden
1132			Manufacturing Licences
113201	009	200	Beer Manufacturers Licence
113202	009	201	Sweet Manufacturers
113203	009	202	Agri. Produce Dealers Licence (NRCA)
113204	009	203	Warehouse Licence (SCT / GCT)
113205	009	204	Tobacco Manufacturers Licence
113206	009	205	Spirituos Compd. Manufact. (Excise Lic.)
1133			Trade Licences
113301	009	208	Second Hand Bicycle Dealers
113302	009	293	Agricultural Produce License (Exporters)
113303	041	142	Auctioneers & Commissioners License
113304	041	231	Retail Trade Licence
113305	041	232	Wholesale Trade License
113306	041	237	Newspaper Licences
113307	041	239	Auctioneers Licence
113308	024	198	Retail Petroleum Licence - (Kerosene Oil)
1141			Environmental Levy
114101	020	020	Environmental Levy
1142			Customs and other Import Duties
114201	001	001	Import Duty
114202	001	002	Warehouse Fees
1143			Travel Tax Collections
114301	011	130	Departure Tax
114302			Cruise Tax
1144			Stamp Duty
114401	007	050	Stamp
114402	007	005	Additional Stamp Duty
114403	007	SDO	Stamp Duty Other
114404	024	040	Other Duty

FinMan Code	Revenue Head Code	Tax Type Code	RECEIPT TYPE DESCRIPTION
1207			Motor Vehicle Fees
120701	008	152	M.V. Cert. Of Fitness Fee Truck
120702	008	154	M.V. Cert. Of Fitness - PPV (L-Form)
120703	008	155	M.V. Cert. Of Fitness - defects remedied
120704	008	165	M.V. Certificate of Fitness Fee
120705	008	161	Substitute Drivers License
120706	008	162	Private Drivers Licence
120707	008	163	General Drivers Licence
120708	008	164	Motor Cycle Licence
120709	008	166	M.V. Drivers Licence Exam Fee
120710	008	171	Special Permit
120711	008	172	Provisional Drivers Licence
120712	008	175	Demonstration Plates
120713	008	176	Road License
120714	008	177	M.V. Registration Plates
120715	008	178	Registration Books
120716	008	179	Application for Motor Vehicle Title
120717	008	180	Substitute MVRC
120718	008	181	M.V. Arrears
120719	008	184	Motor Vehicle Licence - Other
120720	008	185	Substitute M.V. Title
120721	008	304	RetroActive MVRC
120722	008	305	Late Return of Temporary Plate
120723	008	306	Lost Temporary Plate
120724	008	307	Damaged Temporary Plate
120725	008	308	Demonstration Plate Renewal
120726	008	309	Demonstration Plate Replaced
120727	008	310	Plate Replacement
120728	008	312	Temporary Plate Fee
120729	008	314	Plate Pickup
120730	008	315	Demonstration Plate Licence Fee
120731	008	317	Surrender Plates
1208			Other Licences (Administrative)
120801	009	150	Firearm Users Permit - Private
120802	009	151	Firearm Renewal (Restricted)
120803	009	160	Firearm Users Permit(Indiv. - General)
120804	009	186	Firearm Renewal (General)
120805	009	209	Hunters Permit
120806	009	210	Hunters Licence
120807	009	211	Temporary Fishing License
120808	9	294	Firearm Emplr. Users' Cert. (Additional)
1209			Sale of Services - Electrical
120901	024	139	Electrical Lighting Law (Oral Exam Only
120902	024	143	Elec. Lighting Law(Issue & Ren of Lic)
120903	024	276	Electrical Inspect. Fees (Light,plugs,et
120904	024	277	Special Electrical Inspection Fee
120905	024	278	Approval of Elec Draw/Design
120906	024	288	Electrical Lighting Law(Examination Fee)
1210			Sale of Rights and Services - Irrigation
121001	041	282	Rio Cobre Irrigation
121002	041	283	St. Dorothy Irrigation
121003	041	284	Mid Clarendon Irrigation
121004	041	285	Hounsflow Irrigation
121005	041	286	Braco Irrigation
121006			Hydrographic Surveys
121007			Photographic and Mapping

FinMan Code	Revenue Head Code	Tax Type Code	RECEIPT TYPE DESCRIPTION
14			CAPITAL REVENUES
1401			Royalties
140101			Bauxite Royalties
140102			Silica Sand Royalties
140103			Limestone Royalties
140104			Marble Royalties
140105			Other Royalties not elsewhere classified
1402			Sales of Land
140201			Crown Property Sales
140202			Land Settlement Allotments
140203			Mona Houses
1403			Repayment of Loans received
140301			Loan Repayments (Domestic) Principal
140302			Loan Repayments (Foreign) Principal
1404			Extraordinary Receipts
140401			Proceeds from Divestment
15			Transfers from Capital Development Fund
1501			Transfers from Capital Development Fund to Current Account
150101			Transfers from Capital Development Fund to Current Account - in lieu of tax from Alumina Producers
150102			Transfers from Capital Development Fund to Current Account - not in lieu of tax from Alumina Producers
1502			Transfers from Capital Development Fund to Capital Account
150201			Transfers from Capital Development Fund to Capital Account
16			LOANS RAISED
1601			External Loans Received
160101			Loans received under Act 39 of 1964
160102			Loans received from Foreign Governments (bilateral)
160103			Capital Markets receipts - Securities other than shares
160104			Capital Markets receipts - Financial Derivatives
1602			Domestic Loans Received
160201			Local Commercial Banking Sector
160202			Benchmark Notes & Treasury Bills
160203			Indexed Bonds
160204			US\$ denominated loans
160205			Domestic Loans Received not elsewhere classified

FinMan Code	Revenue Head Code	Tax Type Code	RECEIPT TYPE DESCRIPTION
18			AGENCY FEES
1801			National Insurance Scheme (NIS)
180101	041	241	National Insurance Scheme (NIS) - Employee Contributions
180102	041	241	National Insurance Scheme (NIS) - Employer Contributions
180103	041	241	National Insurance Scheme (NIS) - Self Employed or Unemployed Contributions
1802			National Housing Trust (NHT)
180201			National Housing Trust (NHT) Contributions
1803			Human Employment and Resource Training (H.E.A.R.T.)
180301	041	122	H.E.A.R.T. Remittances
1804			Road Maintenance Fund (RMF)
180401	008	168	M.V. Licence Duty (Fee) - RMF %
1805			Levies Law
180501	041	287	Levies Law
1806			Bureau of Standards
180601	024	090	Standard Compliance Fee
1807			Ministry of Justice
180701	024	127	Traffic Ticket Collections
1808			Firearms Licencing Authority
180801	009	207	Firearm Users Permit (Companies)
180802	009	289	Firearm Dealers License
180803	009	290	Gunsmith License
180804	009	291	Firearm Manufacturers License
180805	9	297	Approved Ranges
180806	009	135	Firearm Renewal (Private)
1809			Port Authority of Jamaica
180901	001	009	Harbour Fees
1810			Local Government
181001	008	168	M.V. Licence Duty (Fee) - Local Government %
181002	009	212	Coin Machines Levy (\$10000)
181003	024	330	GRADE A STN -240,000 GLS & OVER
181004	024	331	GRADE B STN -120,000 - 240,000 GLS
181005	024	332	GRADE C STN -UNDER 120,000 GLS
181006	041	233	Class 'A' Hawkers & Peddlers Licence
181007	041	234	Class 'B' Hawkers & Peddlers Licence
1811			Performance Retention
181101			10% Contractors Retention
1812			Election Candidates
181211	024	266	Candidates - Parliamentary Elections
181212	024	267	Candidates - Parish Council Elections
1813			Other Agency Fees
181311	041	COM	Comprehensive
19			OTHER REVENUE / PRIOR YEAR EXPENDITURE REFUNDS
1901			Other Revenue / Prior Year Expenditure Refunds
190101			Repayments from former financial years
190102	040	TTD	Transfer Tax Deposit
190103	024	010	Miscellaneous Revenue (not elsewhere classified)

FinMan Code	Revenue Head Code	Tax Type Code	RECEIPT TYPE DESCRIPTION
1211			Other Incidental Sales of Goods & Services
121101	024	182	Sale of Stores
121102			Sale of Monuments
121103			Sale of Maps
121104			Standing Order for salary deductions
121105			Sale of Receipt Books
121106			Sale of Used and Obsolete Items
121111			Sale of Fingerlings
121112			Other Receipts from Agricultural Stations
121113			Timber Sales
121114			Sale of Seedlings
121115			Sales of Publications and Documents
1212			Fines, Penalties and Forfeits
121201	024	144	Elec. Law(Penalty for non-renewal of lic
121202	024	197	FSC-Fixed Penalty
121203	024	199	BOJ-Fixed Penalty
121204	024	251	Fines R.M. & P.S. Courts
121205	024	262	Applied Penalties
121206	024	263	Applied Interest
121207	024	264	Siezuers/overtime goods
121208	024	252	Forfeited Recognisances
121209			Penalty Payments for Breaches of Customs Act and Regulations
121210			Penalty for Breaches of Spirit Licences
121211			Traffic Fines
121212	024	271	Fines, forfeitures & Sundries
13			GRANTS
1301			Current Grants
130101			Current Grants from Foreign Governments
130102			Current Grants from International Organisations
130103			Current Grants from Other General Government Units
1302			Capital Grants
130201			Capital Grants from Foreign Governments
130202			Capital Grants from International Organisations
130203			Capital Grants from Other General Government Units