



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

Telephone No. 92-28600-16
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MINISTRY OF FINANCE AND PLANNING
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

2014 January 09

Circular NO: 2

File No. 107/022

Division: Public Expenditure Policy Coordination Division

Permanent Secretaries

Heads of Departments

Chief Executive Officers of Executive Agencies (budget funded)

Chairmen of Educational Institutions (i.e. schools, universities and colleges)

Chairmen of Regional Health Authorities

Re: Payment of Statutory Deductions by the Accountant General's Department

The attention of Permanent Secretaries, Chief Executive Officers of budget funded Executive Agencies, Heads of Departments, Heads of Educational Institutions and Regional Health Authorities is invited to the following revised guidelines in respect of payment of statutory deductions.

1. With effect from March 1, 2014, Ministries, Departments, Agencies (MDAs), Educational Institutions and Regional Health Authorities must submit the attached **Statutory Deduction Form**, stating the actual amount payable for the following statutory deductions:
 - 1.1. Income Tax
 - 1.2. Education Tax
 - 1.3. NIS employees' and employer's contributions
 - 1.4. NHT employees' and employer's contributions
2. MDAs must submit the Statutory Deduction Form to the Public Expenditure Division in the Ministry of Finance and Planning (MOFP), **no later than ten (10) working days of the month in which the salary is being paid**. In order to meet this deadline, Educational Institutions, Regional Health Authorities and Outstations of Ministries must submit the

Statutory Deduction Form to their portfolio Ministry **within five (5) working days of the month** so that the information can be incorporated in the overall submission to this Ministry.

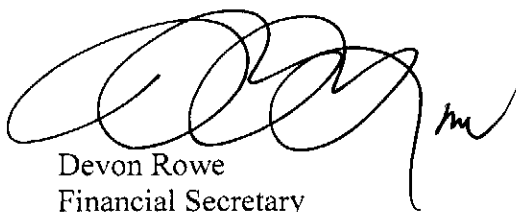
3. The MOFP must submit the statutory deduction information to the Accountant General's Department by the nineteenth (19th) day of each month.
4. The Accountant General's Department, based on the information provided at (3) above, shall pay over to the Tax Administration of Jamaica (TAJ) the amount payable for statutory deductions.
5. The MDAs must prepare monthly reconciliation to ensure that the correct amount for statutory deductions is paid. However, if an error occurred where the amount paid is greater or less than the amount payable, the MDA must do the necessary adjustment(s) in the subsequent month.
6. The Accountant General's Department shall issue advice to the MDAs upon payment of the statutory deductions.
7. Upon receipt of the payment of statutory deductions, TAJ shall issue receipts to all the Public Entities for which the payments were made.

Conclusion

This Circular supersedes the following circulars:

- Circular No.19 dated August 26, 2003
- Circular No.28 dated November 13, 2003
- Circular No. 8 dated March 23, 2004
- Circular No. 15 dated March 30, 2006

Permanent Secretaries, Heads of Departments, Chief Executive Officers, Heads of Educational Institutions and Health Authorities must ensure that this Circular is brought to the attention of all relevant officers.



Devon Rowe
Financial Secretary

STATUTORY DEDUCTIONS PAYABLE

MINISTRY/DEPARTMENT/AGENCY _____
 MONTH _____

MINISTRY/ DEPARTMENT/ AGENCY/ INSTITUTION	TAX REGISTRATION NUMBER	NATIONAL INSURANCE SCHEME NUMBER	INCOME TAX (PAYEE)	EDUCATION TAX	NHT EMPLOYEES' CONTRIBUTION	NHT EMPLOYER'S CONTRIBUTION	NIS EMPLOYEES' CONTRIBUTION	NIS EMPLOYER'S CONTRIBUTION	GRAND TOTAL
TOTAL									

 PRINCIPAL FINANCE OFFICER

 FINANCIAL CONTROLLER/DIRECTOR OF FINANCE

 Date

 Date

