

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>
Email: info@mof.gov.jm

MINISTRY OF FINANCE & PLANNING
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

REF NO:

January 17, 2016

Circular No.: 3

Division: Public Expenditure Policy Co-ordination

Permanent Secretaries
Heads of Procuring Entities

Re: Amendments to the process of Tax Compliance Certification - Procurement Guidelines

Permanent Secretaries, Heads of Departments, Chief Executive Officers and other Heads of Procuring Entities are hereby being advised of amendments to the Public Procurement Guidelines, in light of the December 7th 2015 implementation of the Phase Two (2) new Revenue Administration Information System (RAiS) by the Tax Administration of Jamaica (TAJ).

The RAiS web platform essentially enables taxpayers to conduct their transactions with greater security, ease and convenience through the use of enhanced online tax services. This Phase of the Project has changed the process of applying for a Tax Compliance Certificate (TCC) and the documentation that is customarily generated. TAJ has indicated that it will no longer issue printed Tax Compliance Certificates as proof of tax compliance.

- Taxpayers will be able to submit their applications online via TAJ's upgraded web service at www.jamaicatax.gov.jm, in addition to applying for a Tax Compliance Certification at select tax offices.
- Once processed, a Tax Compliance Letter (TCL) will be generated from RAiS, instead of the previous Tax Compliance Certificate (TCC). It should be noted that these TCLs will be printed on regular paper.
- RAiS has been configured to allow the taxpayer and/or the person utilising the TCL to access and validate the details and to verify its authenticity.
- ***Guidelines for validating TCLs and for submitting TCC applications online at www.jamaicatax.gov.jm are also attached.***
- Please note that existing TCCs will remain valid until expiration. Once a TCC has expired, the taxpayer will have the option of reapplying online or in-branch, at which time they will be issued with a Tax Compliance Letter (TCL).
- Taxpayers are further advised that all tax compliance certification will be processed on a main TRN. Therefore all branches operating under a TRN must be compliant for a TCL to be issued.

Re: Amendments to the process of Tax Compliance Certification - Procurement Policy

Therefore, further to **Section 1.3.3 -Tax Compliance**, Volume 2: Procurement of Goods, Services and Works in the Revised Handbook of Public Sector Procurement Procedures (March 2014):

Procuring Entities shall request from bidders, contractors and named sub-contractors participating in Public Procurement opportunities:

- i. A copy of the Tax Compliance Letter (TCL) **or**
- ii. A copy of the Tax Compliance Certificate (TCC), if current/not expired.

as proof of **tax compliance**:

- a) at the time of bid submission for procurements valued above JM\$500,000 by way of all other procurement methods **except** International Competitive Bidding (ICB) and
- b) prior to contract award for International Competitive Bidding (ICB).

During the Bid Opening exercise, the Opening Officer must note receipt of **either** the date of the TCL **or** expiry of the TCC on the Bid Opening Record Form. Validation of tax compliance must be done at the time of bid evaluation and at contract award. Procuring Entities shall use the Taxpayer Registration Number (TRN) and Tax Compliance Number to visit the TAJ's website at www.jamaicatax.gov.jm and access the e-services search and validation facility to authenticate tax compliance. For additional information or assistance, contact Tax Administration of Jamaica's Customer Care Centre at 1-888-TAX-HELP (829-4357). Refer also to the attached *Guide for Verifying Tax Compliance Certificate (TCC) online* and *Sample Tax Compliance Letter*.

Procuring Entities are also being advised that the eligibility requirements for Bidders' Participation in GOJ Procurement Opportunities are:


Procurement Method	Eligibility Requirements
Local Competitive Bidding (LCB)	<ul style="list-style-type: none">i. A copy of the Tax Compliance Letter (TCL) <u>or</u>ii. A copy of the Tax Compliance Certificate (TCC), if current/not expired <u>and</u>iii. Registration with National Contracts Commission (NCC)
International Competitive Bidding (ICB)	TCL/ TCC and Registration with National Contracts Commission (NCC) are <u>NOT</u> required <u>at the time of bid submission</u> . These are mandatory at contract award.

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Limited Tender (LT)	<ul style="list-style-type: none">i. A copy of the Tax Compliance Letter (TCL) <u>or</u>ii. A copy of the Tax Compliance Certificate (TCC), if current/not expired <u>and</u>iii. Registration with National Contracts Commission (NCC)
Direct Contracting (DC) Up to JM\$500,000	Taxpayer Registration Number (TRN)
Direct Contracting (DC) Above JM\$500,000	<ul style="list-style-type: none">i. A copy of the Tax Compliance Letter (TCL) <u>or</u>ii. A copy of the Tax Compliance Certificate (TCC), if current/not expired <u>and</u>iii. Registration with National Contracts Commission (NCC)

Permanent Secretaries, Heads of Departments, Chief Executive Officers and Heads of Procuring Entities are advised to bring this circular to the attention of all affected personnel.



Devon Rowe, CD
Financial Secretary

Guide for Verifying Tax Compliance Certificate (TCC) online.

Effective December 7th 2015, TAJ will issue Tax Compliance Letters to customers when their Application for Tax Compliance Certificate is approved.

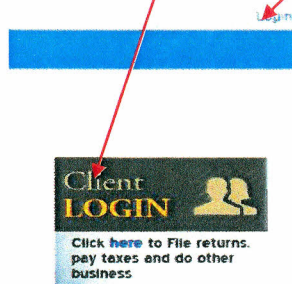
Customers who are issued TCC's as well as users of the TCC will be required to visit Tax Administration Jamaica's Website to view the details.

To access this service, a customer will be required to complete the following steps:

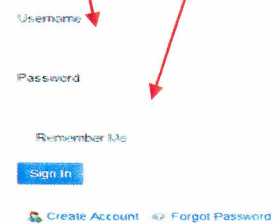
1. Visit TAJ's Enterprise Portal (www.jamaicatax.gov.jm) and create a new user name and password. This can be achieved by clicking the "Client Login" banner or "Login" link followed by clicking the "Create Account" link.

- *Users who already have a login can access the system with the username and password previously created.*

"Click" on the "Client Login" link on TAJ's Enterprise Portal



"Click" on the "Create Account" link on Sign In page



2. Select the "Non-Logon Validation Services" link.

Non-Logon Validation Services

You may validate Tax Withholding and Zero-Rated entities, Tax Compliance and Zero-rated letters and Withholding Tax Certificates using this option.

3. Select "Tax Compliance Certificate" in the "I want to search for:" field.

ONLINE SEARCH

Welcome to the TAJ online search. To begin, select what you wish to search for from the drop down below. You will then be able to enter the criteria you wish to search on.

I want to search for: Required

4. Enter the TRN and TCC number from the Tax Compliance Letter.

ONLINE SEARCH

Welcome to the TAJ online search. To begin, select what you wish to search for from the drop down below. You will then be able to enter the criteria you wish to search on.

I want to search for: Tax Compliance Certificate

TAX COMPLIANCE CERTIFICATE

Please enter the TRN and TCC Number you wish to search for, then click the 'Search' button below.

TRN Required
TCC Number Required
Format: 999-999-999

5. View information in relation to the TCC issued.

ONLINE SEARCH

Welcome to the TAJ online search. To begin, select what you wish to search for from the drop down below. You will then be able to enter the criteria you wish to search on.

I want to search for: Tax Compliance Certificate

TAX COMPLIANCE CERTIFICATE

Please enter the TRN and TCC Number you wish to search for, then click the 'Search' button below.

TRN 099-560-117
TCC Number 15000043 Search

RESULTS

The following TCC information was found:

TCC Number	Type	Issued	Expire	Reason	Name	Name Type	TRN/Branch
15000043	Open	23-Nov-2015	23-May-2016	Multi-Purpose	TRAVEL DOT	Business/Company Name	099560117
					TRAVEL DOT TRADERS	Business/Company Name	099560117-0001
					TRAVEL DOT	Business/Company Name	099560117-0002
3 Rows							

NB. TCC's now being issued to a customer is also applicable to all branches registered as a part of that customers Taxpayer Registration Number (TRN) information.

Sample Tax Compliance Letter



**Tax
Administration
Jamaica**

Reply To: Commissioner General
St. Andrew RSC
191 Constant Spring Road
Kingston 8
St. Andrew
Jamaica, W.I.
Tel: 969-0000-9 / Digi 619 1111
Fax: 931-9194

Reference No: L1128450048

Date: 23-Nov-2015

Tax Compliance Letter

TRAVEL DOT
23 POLY STREET
KINGSTON 7
ST. ANDREW, JAMAICA

TRN: 099-560-117

Tax Compliance Number: 15000043

TRN

TCC Number

Dear Customer,

Your application for Tax Compliance Certificate has been approved for the TRN mentioned above and all its branches, where applicable.

To access and validate the TCC details, please visit our website at www.jamaicatax.gov.jm and use our e-services search and validation facility.

Yours truly,

Michael Johnson III
for Commissioner General

For general queries and information you may contact TAJ at (876) 902-9463 or toll-free at 1-888-TAX-HELP (1-888-829-4357) / 1-888-GO-JATAX (1-888-465-2829) (USA).

Fax: (876) 902-9494 Email: taxhelp@taj.gov.jm Website: www.jamaicatax.gov.jm [f/jamaicatax](https://www.facebook.com/jamaicatax) [@jamaicatax](https://twitter.com/jamaicatax)