



Tax Administration Jamaica

Practice Note

Tax Free Travelling Allowance

This Practice Note is intended only as a general guide and must be read in conjunction with the relevant legislation. It contains the Authority's interpretation of the law as it stood at the date of this publication along with any associated practices, procedures and instructions. Under Section 12 (2) of the Tax Administration Jamaica Act, 2013 a Practice Note is binding on the Commissioner General and all officers of the Authority until it is revoked. However, taxpayers are reminded that the publication of a Practice Note does not affect their right of objection and appeal or their right of access to the Revenue Court on points concerning their own liability to Income Tax.

Comments and suggestions for the improvement of issued Practice Notes and suggestions for future Practice Notes are always welcome.

August 1, 2017

Ainsley Powell
Commissioner General

TAX FREE TRAVELLING ALLOWANCE

**Travelling for employees who use their own motor vehicles
for company business**

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This Practice Note is intended to provide guidance, achieve consistency and facilitate ease of administration with respect to the submission of application for approval of Tax Free Travelling Allowance, Sections 12 & 13 of the Income Tax Act of Jamaica.

This PN supersedes **“Guidelines of the New Rates for Travelling Allowances”** Advisory #: 2015.03.IT – Travelling Allowance, dated November 2, 2015.

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Glossary of Terms and Abbreviations

1. The following list defines various terms and abbreviations used throughout this Practice Note.

Allowance	An allowance is an amount paid by the employer to an employee to cover anticipated costs or as compensation for conditions of employment, and are paid regardless of whether the employee incurs an expense.
Body corporate	A person, association, or group of persons legally incorporated.
CG	Commissioner General of Tax Administration Jamaica.
Casual Mileage allowance	An amount paid to the employee at the rate prescribed in this PN which represents the actual distance (kilometres) travelled in performance of official duties using his own means of transport. This is in cases where the employee is not in receipt of a travelling allowance or a commuted allowance
Commutated Allowance	An allowance paid by the employer where it is expedient and desirable that the officer possess his own means of transport which will be used in the performance of official company's duties. The employee in receipt of same is not a designated travelling officer.
Designated Travelling Officer	Employees who are required to possess and maintain a motor vehicle for the efficient performance of their official duties and who will be eligible to receive a monthly transport allowance provided that they maintain the vehicle in a road worthy condition.
ITA	Income Tax Act of Jamaica
Mileage allowance	Employees who are designated travelling officers may also be paid an allowance at the specified rate per kilometre, for travelling in relation to official duties.
Motor Vehicle Allowance	An allowance paid by the employer where it is necessary for the officer to possess his own means of transport which will be used in the performance of official company's duties. The employee in receipt of same is a designated travelling officer."
Owner	The person in whose name the motor vehicle is registered

Passenger Mileage Allowance	An amount paid to a designated travelling officer who transports another employee on official duties.
PAYE	Pay-As-You-Earn
PN	Practice Note
RAiS	Revenue Administration Information System
Record	In RAiS, this is a single application for an individual for approval of TFTA
Reimbursement	A payment an employer makes to an employee as a repayment for amounts spent (such as gas, accommodation and meals) while conducting company's business. Reimbursement made to employees are exact compensation for actual expenses incurred. Generally, the employee completes a claim or expense report detailing the amounts spent.
RSC	Revenue Service Center
Subsistence Allowance	An allowance paid to an employee traveling on company's business to cover accommodation, meals and other associated expenses.
TAJ	Tax Administration Jamaica
TFTA	Tax Free Travelling Allowance
Taxpayer	A taxpayer includes any individual, person, body corporate, party, entity, participant, partnership, etc. who is subject to taxation in Jamaica.

Purpose

2. The purpose of this document is to provide guidance to the public in general on the interpretation of the provisions of Section 12 & 13 of the principal ITA and Paragraphs 8 and 9 of the Second Schedule Part 1 of the Income Tax (Employment) Regulations, more specifically with respect to the application and approval for payment of a tax free motor vehicle travelling allowance.

3. The PN will also clarify how payment of commuted allowance, mileage allowance, casual mileage allowance, passenger mileage allowance, subsistence allowance, and other reimbursements in relation to travelling should be treated.

Objective

This Practice Note is:

4. To provide guidance to persons affected by the law and to the officers of TAJ. In accordance with Section 12 of the Tax Administration Jamaica Act, 2013 the CG may issue practice notes setting out the interpretation and procedures for the application of the Law.
5. To promote and achieve consistency in the administration of the Laws relating to domestic tax. It is also used to streamline the processing of applications for approval of tax free travelling allowance to improve efficiency and service to taxpayers.
6. To provide taxpayers with a degree of certainty regarding the approval process for Tax Free Travelling Allowance in relation to their businesses operation.

Scope

7. In administering the Law and procedures relating to the approval of TFTA this Practice Note sets out the interpretation and administrative rules of the CG in respect to Section 12 & 13 of the ITA which governs incomes exempt from tax and deductions allowed respectively. It also provides TAJ's position with respect to the submission of application for approval.
8. This PN serves to inform the employer of his responsibilities in ensuring that any payment made to a designated travelling officer complies with the procedures as set out below.
9. This PN serves to clarify the CG's position on the mechanics of the approval process. The employer, upon making an application for approval of TFTA, must prove to the CG that such persons are using the vehicles to perform the job. The employer should apply to the CG stating:

- The position of the employee(s)
- The salary attached to the position (i.e. Basic salary plus all allowances, excluding proposed TFTA)
- The scope (areas travelled) and frequency of the travel
- Purpose of travel
- Proposed amount of travelling to be paid

Background

10. Section 12 of the principal ITA and Paragraphs 8 and 9 of the Second Schedule Part 1 of the Income Tax (Employment) Regulations provides for certain allowances to be paid without the imposition of income tax (exempt).
11. Section 13(1) provides that for the purpose of ascertaining the chargeable income or statutory income of any person there shall be deducted all disbursements and expenses wholly and exclusively incurred by such person in acquiring the income.
12. For employees who are genuinely designated travelling officers who are required to travel on the job and use their own motor vehicle for official duties, an allowance can be made by the employer for that purpose in the form of tax free travelling.
13. The employer will require that the employee has adequate means of transport which should be available to him for the performance of his duties. To assist the employee in meeting the cost of maintenance and upkeep of this motor vehicle an allowance may be paid. However, this allowance should not be paid in respect of any period during which such means of transport is not available for use in the performance of such duties.
14. The application to pay TFTA is an application for permission to compensate the employee for the use of his private motor vehicle in the performance of duties for and on behalf of the employer.
15. A motor vehicle allowance, when paid by an employer to a designated travelling officer, is to ensure that
 - i. no employee is out of pocket as a result of having to travel on official company's business;
 - ii. no employee should derive any pecuniary benefit from travelling on duty;

16. Every employer should ensure that any TFTA so approved by the CG must not be paid to the employee in respect of journeys between his place of residence and his principal place of work for the purpose of attendance at office.

Employers' Obligations & Responsibilities

17. In making an application for a payment of TFTA the employer must clearly state the proposed amount to be paid.
18. Where a Company provides a fully maintained Motor Vehicle for the business and private use of its employees no TFTA will be allowed.
19. As outlined in this PN an employer must ensure that the following measures are adopted:
- i. For every employee to whom a motor vehicle allowance is payable for all journeys on official company business the employer must be able to verify that the employee has a reliable road worthy motor vehicle or access to same.
 - ii. Same vehicle must be properly registered, licenced and insured in accordance with The Road Traffic Act and Regulations of Jamaica. These documents must be made available for inspection by the employer at specified times agreed by each party.
 - iii. For every employee to whom a mileage allowance, casual mileage allowance and passenger mileage allowance is payable for all journeys on official business, the employer must request that the employee submit a record showing the dates, points and time of departure and arrival, and distance of travel and reasons for travel.
 - iv. If an employee is appointed to act in a position to which travelling is attached for a specified period, such employee is deemed to be the holder of the office and as such the allowances attached to this office will apply. (see Paragraph 58)
 - v. Reimbursement for ordinary journeys between home and principal place of work and vice versa is taxable as these journeys are not regarded as business travel.
 - vi. Any payment made to the employee in excess of the approved TFTA must be taxed at the appropriate rate of tax.

- vii. The submission of all motor vehicle documents as laid out in Paragraph 50 shall be the requirements for payment of TFTA to all eligible employees.
20. In the event that the conditions for payment of a TFTA are not met, and payments were made to the employee without the relevant deductions, an employer is bound by the provisions of the Income Tax Act & the Income Tax Employment Regulations and as such, income tax and all relevant statutory payments must be deducted therefrom.

Establishing scope, purpose and frequency of travel for all categories seeking approval

21. The purpose or reason for making a payment for a TFTA must be demonstrated for each category of workers.
22. The CG will not grant approval on the mere basis of the position being held by the employee. The scope, purpose and frequency of travel must be explicitly stated in the application.

On-Line Applications

23. Effective **January 1, 2018** it will become mandatory for employers and or their representatives who make applications for TFTA, to make **all** such applications on-line via TAJ's Tax Portal.
24. In the interim we will continue to accept manual submissions. All applications must be directed to
- The Commissioner General, Tax Administration Jamaica
Technical Specialist Unit
10th Floor, Office Centre Building
12 Ocean Boulevard
Kingston
25. For all employers who are currently making their applications via RAiS please refer to Paragraph 54- 57 below.

Requirements for the processing of applications

26. For an application to be approved, an employer is required to provide the CG with clear details of the duties and responsibilities of the category/position for which approval is being sought.
27. Applications are submitted and an approval is granted for an employee occupying the position.
28. The CG's position is that the category of worker and the employee occupying such category are very closely connected or related. As such the approval will be attached to both the position and the employee occupying same.
29. The application approval process must focus on:
 - i. The category/position and
 - ii. the employee occupying the position
30. The employer at all times must provide full and complete information to facilitate the timely processing of the application. The CG requires employers to provide
 - i. The names of the employees on whose behalf the application for TFTA is being made.
 - ii. The TRN for each employee on whose behalf the application for TFTA is being made.
 - iii. The period of approval for which the TFTA request is being made.
 - iv. Any other critical information which might be required, depending on the circumstances of each case.
31. Applications for more than one employee in a category will be processed on the understanding that each employee in the category meets the eligibility criteria such as salary and ownership of a motor vehicle.
32. The employer will be required to group the salaries of employees in a particular category/position where they earn varying salaries within that category. This is to ensure that approval is not granted to employees whose salaries would not have qualified them for the amounts approved by CG had all the relevant facts were made known. (see Paragraphs 54-55).

How to apply for an increase in TFTA

33. Any employer who is requesting an increase in TFTA should provide the CG with the current information as circumstances and conditions could have changed since the last approval.
34. The current salary must be stated when there is a request for an increase in the payment for TFTA. The amount declared should be the basic salary, plus all allowances, excluding the proposed TFTA. (see Paragraph 9)

Declaration of Ownership of Motor vehicle

Motor vehicle not owned by Travelling Officer

35. When a travelling officer does not own a motor vehicle but is in possession of one and uses it to perform his official duties free of any encumbrances, approval must be sought from and granted by the employer for the employee to be paid the applicable travelling allowance.
36. The employer should approve the request for the use of the said motor vehicle. The request to use the motor vehicle should be supported by
- i. A signed declaration by the owner of the motor vehicle as shown in Form A, **(see Appendix 2)** and
 - ii. A signed declaration by the travelling officer as shown in Form B **(see Appendix 3)**

The declarations stated at Paragraph 36 (i) & (ii) must be witnessed by a Justice of Peace.

37. The employer should ensure that the declarations are properly completed and forward same to the CG along with the
- i. Employee's Drivers Licence or that of his designated driver to ensure their validity.
 - ii. Motor Vehicle Registration Certificate
 - iii. Motor Vehicle Certificate of Fitness
 - iv. Motor Vehicle Insurance Certificate

38. The employer must examine all these documents to ensure that the employee for whom approval is sought has all the required documents to operate a motor vehicle in accordance with the Road Traffic Act & Regulations of Jamaica.

39. The employer must also examine the motor vehicle registration documents to ensure that the motor vehicle being assigned is not registered as a

- Company Vehicle
- Commercial Motor Vehicle
- Public Passenger Vehicle or
- Rental motor vehicle

The use of the above mentioned motor vehicles are prohibited for the purposes of payment of a TFTA

Motor vehicle jointly owned by Travelling Officer

40. Where the motor vehicle is jointly owned by the employee requiring the TFTA, approval may be granted on condition that

- i. The employee has free and unencumbered use of the motor vehicle for the performance of his official duties
- ii. Motor Vehicle being used to claim the TFTA should not be the subject of any travelling allowance being paid by any other organization, Government Departments, Ministries or Agencies or Public Body.

41. For motor vehicles jointly owned the employee requiring the TFTA, will be required to submit

- i. A signed declaration by the owner of the motor vehicle as shown in Form A, and
- ii. A signed declaration by the travelling officer as shown in Form B

The declarations stated at Paragraph 41 (i) & (ii) must be witnessed by a Justice of Peace.

42. The use of the motor vehicle assigned to employee by virtue of the declaration at Form A & Form B must be renewed annually. This facility must not be extended beyond three (3) continuous years, whether for one or more vehicle.

43. In the case of a motor vehicle which is jointly owned but primarily used by the employee requiring the TFTA, the three (3) year limit as mentioned in Paragraph 39 will be waived.

44. Notwithstanding all the conditions stated above each case will be examined on its own merit.

Reduction in annual basic salary

45. The employee's basic salary plus all taxable allowances must not be reduced in order to make an application for payment of a TFTA.
46. In instances where prior approval was granted for a TFTA and an increase in the amount is now requested the employer should not reduce the annual basic salary and other taxable allowances of the employee to facilitate this request. ***Any such application will be denied.***

Casual Mileage Allowance

47. An employee who is not a designated travelling officer, but on occasions will be required to use his personal motor vehicle to carry out official company duties, can receive an annual casual mileage allowance, so approved, in accordance with the amount referred to in the Schedule in **Appendix 1**.

Mileage Allowance

48. An employee in receipt of a TFTA may also be paid a mileage allowance at the specified rate per kilometre for travelling in relation to official duties. The mileage allowance to be approved in respect of the office held by each category of employee will be in accordance with the amount referred to in the approved Schedule. **(See Appendix 1)**
49. The claim for mileage must be from the point of departure, being residence or the official place of business, whichever is nearest to the employee's destination.

At the discretion of the employer, an employee driving a privately owned vehicle may start and terminate his field assignment at his home or principal place of business, provided that reimbursement for such mileage will be based on the amount approved by the CG as mileage allowance as referred to in Appendix 1.

Other Allowances in relation to Travelling

Passenger Mileage Allowance

50. If an employee in receipt of a TFTA transports another employee in his own motor vehicle on a business journey, the employer may pay a tax free passenger mileage allowance in accordance with the amount referred to in the approved Schedule (**see Appendix 1**).

Subsistence Allowance

51. Subsistence allowance may be paid to an employee who spends more than six hours from his work base and travels in excess of 18 kilometres away from his place of work (one-way). The purpose is to cover actual expenses incurred or a payment in lieu of actual expenditure.
52. These amounts are reimbursable expenses and as a result would not be considered as a benefit and would not be taxed. Payments made to employees, that are termed subsistence allowances, should be paid at a scale rate, which does no more than reimburse the employee for the actual expenditure.
53. The CG must approve the scale for the payments to be classified as tax-free.

Subsistence in any other form is taxable.

Applications currently made via RAiS

54. All applications made for a particular category of workers must be submitted in the same Record. i.e. all Marketing Representatives must be in Record 1. (**see Appendix 4**)
55. Where there is a difference in the salaries paid to employees within this category the employer must ensure that in the application made, the employees and their salaries are arranged in similar groups and recorded as stated in Paragraph 32 above.
56. On all applications the employer must clearly state the proposed amount to be paid. In addition the basic salary (plus all allowances, excluding the proposed TFTA) of each employee must be clearly stated.

57. Effective **January 1, 2018** all documentation as noted in Paragraph 36-38 & 41 in relation to the application for approval of TFTA must be uploaded in RaiS.

Employees temporarily occupying a designated travelling position

58. In instances where the assigned employee to a specific category of work has temporarily vacated the position as a result of leave of absence or assignment to another/higher position the employer must ensure that the new employee to the position satisfies all the conditions which were in place when the TFTA was first granted.
59. The employer must apply for approval of TFTA for an employee in cases where:
- i. The conditions differ, e.g. salary earned is different, not registered to operate a motor vehicle in accordance with the Road Traffic Act & Regulations of Jamaica
 - ii. The assignment becomes permanent

Employees with approved TFTA now occupying higher & different positions

60. Where an approval was granted to an employee in a previous category and this employee has now moved into a higher or different position which still carries a travelling allowance:
- i. The employer must ensure that all conditions as laid out under Paragraphs 34 – 44 are met.
 - ii. The employer should apply the rates as prescribed in **Appendix 1** of this PN.

Commissioned Sales Agents

61. Persons who are Commissioned Sales Agents may be approved for a determined tax-free travelling allowance in accordance with Section 12 of the principal ITA and

Paragraphs 8 and 9 of the Second Schedule Part 1 of the Income Tax (Employment) Regulations. The procedures stated below should be followed:

- i. The salesperson should fill in the PO1 and Schedule 3 (Employee Expenses Claim) forms (**See Appendices 5 & 6**) and take these to any Tax Administration Jamaica RSCs, along with his last Pay Advice showing clearly his basic pay, Commission received and any travelling received.
- ii. At the time of application, the Commissioner will give a determined rate based on the projected income of the salesperson, in addition to the tax free threshold. This determination will be supplied to the employer and employee and the amount is to be applied to the income of the employee by the employer before any tax is deducted.
- iii. At the end of the year the salesperson is required to submit his final return on the SO4 form along with all accompanying Schedules. The salesperson's P24 and the Schedule of Actual Income and Expenditure should accompany this Return.

This process should be done yearly as the determination made is valid for only one year.

These forms can be accessed through our web portal at www.jamaicatax.gov.jm

Effective date of approval

62. Generally where applications are received without the request for an effective date, approval is granted as follows:

- i. Where the application is received on or before the 15th of the month the approved effective date will be at the 1st day of that month.
- ii. Where applications are received after the 15th of the month approved effective date will be effective the 1st day of the following month.

63. In instances where applications are received requesting a retroactive effective date the CG may grant an approval. However, the employer must ensure that

- i. The CG is provided with a reasonable cause as to why the application is just being submitted thus rendering the need for a retroactive date; and
- ii. Proper justification must be provided to validate the eligibility of the employee on whose behalf the request is now made.

Notwithstanding, due diligence must be conducted to ensure that each request for retroactive approval represents a genuine case given the circumstances.

Appendix 1: Guidelines of the Rates for Travelling Allowances

	POSTS	\$
1.	Managing Directors/Chief Executive Officer (with motor vehicle)	1,219,656.00*
2.	Senior Managers (with motor vehicle)	1,130,544.00*
3.	Middle Managers (with motor vehicle)	904,428.00*
4.	Genuine Travelling Officers (with motor vehicle)	643,128.00 and \$43 per km
5.	Genuine Travelling Officers (with motor vehicle) (No mileage)	904,428.00*
6.	Supervisors (with motor vehicle)	514,500.00 and \$43 per km
7.	Casual mileage (with motor vehicle) (Mileage without travelling allowances)	\$52.00 per km
8.	Commuted Allowance (with motor vehicle)	429,060.00
9.	Commuted Allowance (without motor vehicle)	286,536.00
10.	Passenger Allowance	\$40.00 per km
11.	Motorbike	210,576.00

*The asterisk denote that the travelling allowance is inclusive of mileage.

Appendix 2: Sample of Form A - Declaration of Assignment of Motor Vehicle by Owner



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SAVE PRINT RESET

Form A

APPLICATION FOR APPROVAL OF TAX FREE TRAVELLING ALLOWANCE DECLARATION OF ASSIGNMENT OF MOTOR VEHICLE BY OWNER TO TRAVELLING OFFICER

I, _____
(Full Name and TRN of Motor Vehicle Owner)

of _____
(Address of Motor Vehicle Owner)

do hereby declare that I, with effect from _____, assign my
(Date)

(Vehicle Year, Model, Type and Registration Plate Number)

to _____
(Full Name and Address of Travelling Officer)

for the purpose of performing his/her official duties freely and unencumbered at

(Name and Address of Organization)

I also declare that the aforesaid motor vehicle is not the subject of any travelling allowance being paid by any other organization, Government Department/Ministry/Agency or any public body. Finally, I further declare that I will immediately advise the above named organization upon the revocation of the assignment of this motor vehicle to this travelling officer.

(Signature of Motor Vehicle Owner) _____
(Date)

Witnessed in the presence of _____

Justice of the Peace for the Parish of _____ on this

_____ day of _____

(Declaration will be valid for one year only)

Appendix 3: Sample of Form B -Declaration of Travelling Officer



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SAVE

PRINT

RESET

Form B

APPLICATION FOR APPROVAL OF TAX FREE TRAVELLING ALLOWANCE

DECLARATION OF TRAVELLING OFFICER

I, _____
(Full Name and TRN of Travelling Officer)

of _____
(Address of Travelling Officer)

do hereby declare that I, with effect from _____, was assigned a
(Date)

(Vehicle Year, Model, Type and Registration Plate Number)

by _____
(Full Name and Address of Motor Vehicle Owner)

for the purpose of performing my official duties at

(Name and Address of Organization)

I also declare that, to the best of my knowledge, the aforesaid motor vehicle is not the subject of any travelling allowance being paid by any other organization, Government Department/Ministry/Agency or any public body. Finally, I further declare that I will immediately advise the Human Resource Division of the above named organization upon the owner's revocation of the assignment of this motor vehicle to me or in the event of any circumstances where I am unable to satisfactorily perform my official duties through the free unencumbered use of the said motor vehicle.

(Signature of Travelling Officer)

(Date)

Witnessed in the presence of _____

Justice of the Peace for the Parish of _____ on this

_____ day of _____

(Declaration will be valid for one year only)

Appendix 4: Sample of a “Record” as shown in RAiS


[Request Travelling Allowance](#)

Request Travelling Allowance

[Home](#) » [I Want To](#) » [Travel Allowance](#)
[Back To TAJ Tax Portal](#)

1. Requirements
2. Travelling Submission

Requirements

Basic Requirements

Is the Vehicle owned by the employee? Yes ☒ No ☐

Is the vehicle used in the performance of job-related duties? Yes ☒ No ☐

Is the applicant an Employer? Yes ☒ No ☐

[Save](#)
[Cancel](#)
[< Previous](#)
[Next >](#)

[Home](#) » [I Want To](#) » [Travel Allowance](#)
[Back To TAJ Tax Portal](#)

1. Requirements
2. Travelling Submission

Travelling Submission

Record Submission

Submit Documents for Travelling Allowance by adding the details for each record below. Once all document records are added, click the submit button. Upon submission, this request will be processed in a timely manner and the contact will be notified with any questions for acceptance of, or rejection of this request.

Records Entered 

Travelling Record Required

Travel Allowance [Add a Record](#)

Title/Position	Annual Basic S. Duties in Relation to Travelling	Geographical Area	Frequency of Travel	Category
Add a Record				

[Save](#)
[Cancel](#)
[< Previous](#)
[Submit](#)

Record Submission

Submit Documents for Travelling Allowance by adding the details for each record below. Once all document records are added, click the submit button. Upon submission, this request will be processed in a timely manner and the contact will be notified with any questions for, acceptance of, or rejection of this request.

Records Entered

1

Travel Allowance		Record 1	
Record 1		Delete this Record Copy row Add a Record	
TRAVEL ALLOWANCE INFORMATION			
Title/Position		Annual Basic Salary	
Marketing Manager		4,000,000.00	
Category		Annual Commission	
Senior Managers		2,000,000.00	
Duties in Relation to Travelling		Requested Tax-free Amount	
Travels mainly in eastern parishes of Jamaica to promote goods and services offered by the company.		1,500,000.00	
		Requested Mileage Rate	
		0.00	
		Casual Mileage	
		☐	
Employee TRN	Employee Name		
129-020-389	MARTIN BROWN		
TRAVELING DETAILS			
Frequency of Travel		Monthly	
Address of Base Operations			
Country	JAMAICA	Mark	Apt. Name, #, District, Lot #, etc.
Street Number	45	Street Name	EAST AVENUE
Parish	ST. ANDREW	PO Location	KINGSTON 20
		PO Box	
C/O			
Geographical Area Covered			
Kingston, St. Ann, St. Mary, Portland, St. Andrew, St. Catherine			
Additional Information			
Contact Information			
Phone Type	Country Code	Area Code	Phone Number
Cell Phone - Digicel	JAMAICA	1	876
			222-2222
Extension			
Email Address			
companyx@companyx.com			
		Delete this Record Copy row Add a Record	
Save		Cancel	
		Previous Submit	

Record Submission

Submit Documents for Travelling Allowance by adding the details for each record below. Once all document records are added, click the submit button. Upon submission, this request will be processed in a timely manner and the contact will be notified with any questions for, acceptance of, or rejection of this request.

Records Entered 2

Travel Allowance		Record 1	Record 2				
Record 2		Delete this Record Copy row Add a Record					
TRAVEL ALLOWANCE INFORMATION							
Title/Position 		Annual Basic Salary 					
Category 		Commission 					
Duties in Relation to Travelling 		Requested Tax-free Amount 					
		Requested Mileage Rate 					
		Casual Mileage ☐					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Employee TRN</th> <th style="width: 80%;">Employee Name</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>		Employee TRN	Employee Name				
Employee TRN	Employee Name						
TRAVELING DETAILS							
Frequency of Travel 							
Address of Base Operations							
Country		Mark					
Street Number		Street Name					
Parish		PO Location					
C/O		PO Box					
Geographical Area Covered 							
Additional Information 							
Contact Information							
Phone Type	Country Code	Area Code	Phone Number				
Email Address 							
		Delete this Record Copy row Add a Record					
Save Cancel		Previous Submit					



Confirmation

Thank you for submitting this request for a Traveling Allowance. Your confirmation number is 508596224.

[Printable View](#)
[OK](#)

Appendix 5: Sample of Schedule 3: Employee Expenses Claim

Jamaica		SCHEDULE 3		S04/IT01/IT05	
EMPLOYEE EXPENSES CLAIM		Year of Assessment			
1. Name		2. Taxpayer Registration Number			
3) List parishes travelled to and frequency of visits. (that is, daily/ weekly/ monthly/ annually)					
4) If you use your own transport for business purposes, please state:					
Type, make and year:		cc rating:			
Average km. per litre:		Cost to you: \$		Date of purchase:	
				(year / month / day)	
5) Approximate total mileage usage of the car during the year: kilometres					
6) Approximate total mileage used for private purposes during the year: kilometres					
7) Is vehicle still in use? ☐ Yes ☐ No					
8) If no, how was vehicle disposed of? ☐ Sold ☐ Scrapped ☐ Stolen ☐ Other, please state:					
9) If sold or scrapped, please state: Amount realised: \$ Date of sale:					
(year / month / day)					
Particulars of Expenses Claimed					
Where an item is estimated, it should be so described and the basis of estimation stated). Receipt bills for items may be requested.)					
Motor Vehicle Expenses:					
Petrol:	Litres at \$	per Litre		10	
Oil:	Litres at \$	per Litre		11	
Repairs, tyres, etc.				12	
Motor Vehicle Insurance				13	
Motor Vehicle Fitness & Registration				14	
Total Motor Vehicle Expenses (Add Lines 10, 11, 12, 13 and 14)				15	
				16	
(Divide Line 6 by line 5 & multiply by Line 15)				16	
Net Motor Vehicle Expenses relating to business purposes (Subtract Line 16 from Line 15)				17	
Indirect Expenses:					
Hotel expenses for the year:					
	nights at \$	average per night		18	
Less estimated cost of living at home for the same period:					
	nights at \$	average per night		19	
Net hotel expenses (Subtract Line 19 from Line 18)				20	
Other expenses				21	
Reimbursed Amounts:					
Amounts received from your employer(s) for:					
Subsistence				22	
Car allowance				23	
Other items (please state)				24	
Total Reimbursements (Add Lines 22, 23 & 24)				25	
Net Amount Claimed (Add Lines 17, 20 & 21 & subtract Line 25)				26	
Transfer "Net Amount Claimed" (Line 26 above) to Section B of annual return (S04 / IT05)					

Appendix 6: Sample of PO1 –PAYE Application for the Determination of Exemption & Expenses

CLEAR FORM PRINT P.A.Y.E. APPLICATION FOR THE DETERMINATION OF EXEMPTIONS & EXPENSES <i>Please complete ALL sections</i> SAVE		P01 Year of Assessment
Section A - GENERAL INFORMATION 1. Name: (Last, First, Middle)		2. Taxpayer Registration Number:
3. Home Address (Apt. No., Street No. & Name, Postal Zone and Parish)		4. Occupation:
		5. Date of Birth: (yyyy-mm-dd)
Section B - PRESENT & PAST EMPLOYERS 6. Employer's Name:		7. Employer's Address:
8. Nature of Employment		
Name & address of each previous Employer for the past two years.	Period of Employment yyyy mm dd from: to:	Period of Unemployment yyyy mm dd from: to:
		Earnings including Bonus, Overtime etc.
		Was tax deducted from your earnings by your employer ☐ Yes ☐ No
Section C - DETAILS OF INCOME State below the average amount of your salary whether paid in Jamaica or elsewhere; and give details of all cash allowances, perquisites and benefits receivable in respect of your employment in Jamaica. If you receive tips from your patrons you should include these at Line 15. It is necessary in calculating exemptions and expenses for the above year to have details of all the income receivable in the year. You are required to give below details of such income estimated where necessary to the best of your ability.		
<u>Salary or Wages</u>		
Average Weekly/Monthly/Annual Salary		10
<u>Cash Allowances</u>		
Travelling		11
Entertainment		12
House		13
Subsistence		14
Tips		15
Other (specify)		16
<u>Perquisites</u>		
Free or Partly Free House (Annual Value)		17
Board Annual Value		18
Car, Estimated Annual Value of private use		19
Annual Cost of Overheads (electricity, gas, etc.) to employer in relation with your residence		20
Other (specify)		21
Income received outside of Jamaica in relation to work done in Jamaica. (convert to Ja dollars)		22
Annual Contribution to Superannuation Scheme (scheme must be an Approved Scheme)		23

Expense Allowance claimed - Give details by attaching Schedule 3 (Employees' Expense Claim Form)

Estimated Travelling or other expenses wholly and exclusively incurred in the performance of your duties. (Note: The cost of travel from home to work is not allowable).

24

Section D - PENSION (From all sources, ie. NIS, Accountant General & Overseas)

Name of Payer	Address of Payer	Amount
	25a	
	25b	
	25c	
	25d	
Total (Add Lines 25a - 25d)		25

Section E - OTHER INCOME

Income arising from rental of Houses, Land or other Property owned by you. Attach a statement showing approximate net rental receivable in the year.

26

Estimated Income arising to you from Dividends, Interest on Mortgage, Loans, deposits in accounts in Banks, Building Society Interest and Bonus Unit Trust income or from any other similar source within the Island in the above year. (Attach Schedule 4 & give additional details if needed).

27

Estimated Income arising to you from any source outside the island in the above year excluding pension.

(Attach Schedule 4 & give additional details if needed).

28

If you claim to be a person not domiciled in the Island or a Commonwealth Citizen not ordinarily resident in the Island give details of any income from such sources receivable in the Island during the above year and indicate by a tick [] below.

☐ I am not domiciled in this Island.

☐ I am a Commonwealth Citizen but I am not ordinarily resident in this Island.

Any other income not entered under any other heading. Describe each source of income and state the amount receivable in the above year from part-time employment, annuities, pensions, casual earnings etc.

29

Profits or Gains estimated to be derived by you from the working of Property, or the occupation or cultivation of lands of every description for the year as stated above.

30

30a. State precise nature of the operation.

30b. Name and location of the property.

Section F - DECLARATION

I declare that to the best of my knowledge and belief this is a true and correct return of the whole of my income and a true and correct statement of the information and particulars given in the form and attached documents. This declaration is made with full knowledge and understanding that any false statement made herein or on my behalf will render me liable to penalties and or criminal proceedings.

Name

Signature

July 28, 2017

Date