
Issued By: Tax Administration Jamaica (TAJ)

Date: September 1, 2021

Advisory #: 092021/03/T&BL

*Technical Paper: Treatment of Payment for Current TBL where the Applicant
has Outstanding TBL Duty*

Table of Contents

<i>Abbreviations and Glossary of terms.....</i>	<i>2</i>
<i>Purpose.....</i>	<i>3</i>
<i>Background.....</i>	<i>3</i>
<i>Guideline.....</i>	<i>3</i>

TECHNICAL ADVISORY

Treatment of Payment for Current TBL where Applicant has Outstanding TBLD

Effective Fiscal Year 2021/22

Abbreviations and Glossary of terms

Collector of Taxes	
Commissioner	Commissioner General, Tax Administration Jamaica
To duly inform the Collector	Means to inform the Collector of Taxes (within the parish) nearest to the closed business location by the time stipulated in section 32; either by email acknowledging the date of business closure or by returning the receipt for the duty paid, properly endorsed with the date of such closure.
TBL	Trade and Business Licence
TBLD	Trade and Business Licence Duty
TAJ	Tax Administration Jamaica

TECHNICAL ADVISORY

Treatment of Payment for Current TBL where Applicant has Outstanding TBLD

Effective Fiscal Year 2021/22

Purpose

The purpose of this Technical Advisory is to clarify whether a payment for a current Trade and Business Licence must first be used to settle any outstanding Trade and Business Licence Duty before any consideration can be given to granting a current licence.

Background

There is uncertainty whether TAJ has a legal right to firstly use payments for a current TBL to offset any outstanding TBL Duty for previous years.

Guideline

An entity that applies and pays for a current Trade and Business Licence shall not be denied a current licence on the grounds that it must first settle its liability for licence duty in respect of previous fiscal years.

Consequently, no payment for a current licence shall be unilaterally applied by the Commissioner General to settle any outstanding Trade and Business Licence duty for a prior fiscal year.