



Can the amounts assessed be objected to?

Yes. If an individual fails to file an Income Tax Return and is assessed, he/she is entitled to object if he/she believes the assessment to be incorrect. However, he/she must be able to provide records to substantiate his/her income and expenses.

What are the benefits of the 'Flat Tax'?

- It eliminates the process of preparing and submitting annual returns
- It minimises time and cost spent in record-keeping
- The operator gets to access NHT and NIS benefits.
- The operator will not be assessed for years prior to 2012.

For more information contact:

The customer care centre

1-888-TAX-HELP

or

1-888-829-4357

taxhelp@taj.gov.jm

www.jamaicatax-online.gov.jm

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FLAT TAX FOR PUBLIC TRANSPORT OPERATORS



Tax Administration Jamaica
Working together to serve you **EVEN** better



**National
Housing Trust**
...the key to your home

What is the 'Flat Tax'?

It is a single tax which includes Income Tax, Education Tax as well as statutory deductions for National Insurance Scheme (**NIS**) and National Housing Trust (**NHT**). It covers the years 2012 and 2013.

How is it calculated?

It is based on the seating capacity of the vehicle being used for public transportation, as well as the number of motor vehicles being operated.

Where is the tax to be paid?

Payments can be made at any of the 29 Tax Offices islandwide or online at www.jamaicatax-online.gov.jm



Who should pay the 'Flat Tax'?

All operators of public passenger vehicles (**PPV**) excluding those with Contract Carriage and Express Carriage Licences.

When is the tax due?

Payment for 2012 is due by **December 20, 2013**.

Payment for 2013 becomes due by **March 15, 2014**.

Payments made after the due date will attract interest.

How do I register?

If you have an **NIS** number and you are registered with the **NHT** as a contributor, the next step is to pay the flat tax by going to the Tax Office inline or online.

If you do not have an **NIS** number and you are not registered with the **NHT**, you must register with each institution before making your first payment.

What documents are required for payment?

- TRN
- NIS number
- A Payment Advice or a Notice of Assessment

How will an operator with several sources of income be treated?

Transport operators with other sources of income are expected to file an Income Tax Return each year, disclosing all other sources of income.

NB. The Commissioner General (TAJ) reserves the right to make further assessment as it relates to other sources of income where information becomes available.

AMOUNT PAYABLE PER VEHICLE

SEATING CAPACITY (PER VEHICLE)	INCOME TAX	ED TAX	NHT	NIS	TOTAL
1-5 persons	12,000	9,738.36	15,600	18,000	55,383.36
6-20 persons	24,000	10,743.36	17,400	24,000	76,143.36
20 or more persons	36,000	11,703.36	19,500	30,000	97,203.36