

TAX ADMINISTRATION JAMAICA (TAJ)*New Business Processes
In Transition***Changing the way we do business****TAX ADMINISTRATION JAMAICA -
NOW IN TRANSITION
QUESTIONS & ANSWERS**

Now that Tax Administration Jamaica (TAJ) has been established, what's next?

Transitional Managers have been assigned, effective June 1, 2011, to support the TAJ executive to lead the change and to begin implementing the new business processes.

Will any staff be relocated during the transition?

A transition plan has been developed to relocate staff, units and teams as we consolidate the operations of the former tax departments:

1. *Taxpayer Audit and Assessment Department (TAAD)*
2. *Inland Revenue Department (IRD)*
3. *Tax Administration Services Department (TASD)*

This will allow for greater synergy, teamwork and implementation of the new strategies and business processes.

Will there be an interim structure for the unified TAJ?

During the projected 12 months transitional period, the executives:

- *Commissioner General;*
- *Deputy Commissioner General, Operations;*
- *Deputy Commissioner General, Management Services; and*
- *Deputy Commissioner General, Legal Support.*

Will be supported by a Transitional Management Team, who are mandated to implement and manage the new business processes.

How can I get more information about the transition to TAJ?

You may contact Meris Haughton, Director Communications at 754-8463 or 577-9417(CUG), or send an e-mail to communications@taj.gov.jm or meris.haughton@taj.gov.jm. We will continue to engage our stakeholders in discussions and provide regular updates.

NEW BUSINESS PROCESSES TO BE IMPLEMENTED AT REVENUE SERVICE CENTRES

As part of the new way of operating and newly defined business processes, TAJ will increase the number of Revenue Services Centres from four (4) to seven (7).

General Transitional Managers (GTM) have been assigned to operate the Revenue Service Centres (RSC) and to also have responsibilities for managing the associated Tax Offices. The RSCs will operate as full service, while the Tax Offices will only provide specific services, related to Collections, Compliance and Customer Service.

General Transition Managers (GTM) for RSCs and Associated Tax Offices**Constant Spring RSC**

- Cross Roads Tax Office
- Annotto Bay Tax Office
- Buff Bay Tax Office

GTM - Veleta Pryce: 935-7000; 969-0000; 755-3147 (Fax); veleta.pryce@taj.gov.jm

Kingston RSC

- Morant Bay Tax Office
- Port Antonio Tax Office
- Port Morant Tax Office

GTM - Yasmin Jackson: 922-2712 (SL); 922-7919 ext. ; 924-9240 (Fax); yasmin.jackson@taj.gov.jm

Spanish Town RSC

- Portmore Tax Office
- Linstead Tax Office

GTM - Venice Ricketts: 749-9243 (SL); 984-0000 ext. 3146; 749-6700 (fax); venice.ricketts@taj.gov.jm

Mandeville RSC

- Santa Cruz Tax Office
- Black River Tax Office
- Christiana Tax Office



GTM - Karlene Ferguson: 961-0406 (SL); 962-6147 (fax); karlene.ferguson@taj.gov.jm (e-mail)

May Pen RSC

- Old Harbour Tax Office
- Chapelton Tax Office
- Lionel Town Tax Office

GTM - Jeffrey Brown: 902-7730 (SL); 786-0000 ext. 3011; 786-1998 (fax); jeffrey.brown@taj.gov.jm (e-mail)

St. Ann's Bay RSC

- Port Maria Tax Office
- Brown's Town Tax Office
- Moneague Tax Office
- Jackson Town Tax Office

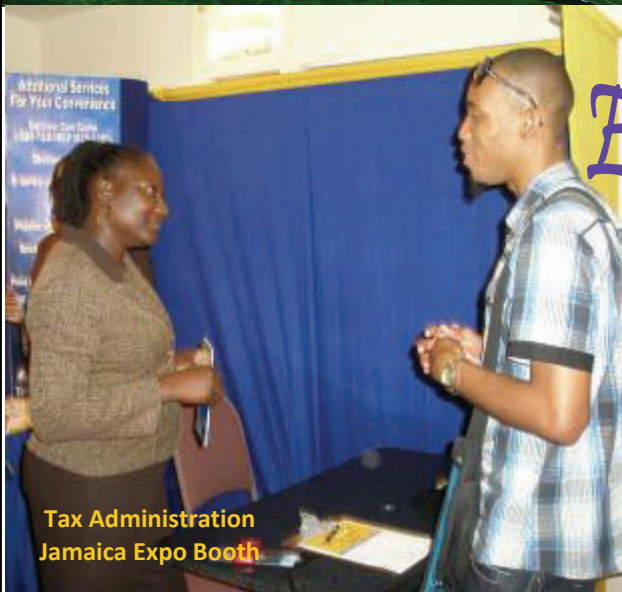
GTM - Jasmine Harris Wallace: 917-9036 or 975-2283 (SL); 917-9036 (fax); jasmine.wallace@taj.gov.jm (e-mail)

Montego Bay RSC

- Savanna-la-mar Tax Office
- Lucea Tax Office
- Falmouth Tax Office
- Darliston Tax Office

GTM - Jennifer Smith: 979-2912 (SL); 952-0000 ext. 2107; 979-0462 (Fax); jennifer.smith@taj.gov.jm (e-mail)

Tax Administration Jamaica



Tax Administration Jamaica Expo Booth

Enhancing Customer Service

Based on the new business processes being implemented, major emphasis will be placed on enhancing customer service delivery, particularly through the Revenue Service Centres (RSC).

At the seven (7) RSCs, Customer Service will be structured to deliver:

- In-Office Services
- Document Production (eventually same day)
- Outreach (Taxpayer Education)

These services will be delivered through specially trained staff and teams of Customer Service Agents.

In-Office Services

At the RSCs, services provided will relate to:

- Motor Vehicle & Driver's Licence transactions
- Registration of TRN and GCT
- Zero-rating
- Processing TCC
- Returns completion assistance
- General queries

Document Production

This area will provide for the eventual same day processing (where not currently done) of:

- Motor Vehicle Titles
- Driver's Licence
- TRN Cards
- GCT Certificate
- Tax Compliance Certificate (TCC)

Outreach (Taxpayer Education)

This area will be enhanced and teams assigned in each RSC to:

- Visit business entities and associations
- Visit educational institutions
- Market services, particularly e-services
- Conduct Advisory Visits
- Conduct Registration Audits
- Conduct workshops, seminars, expos



NEW ACCOUNTING ARRANGEMENTS

On July 1, 2011

TAX ADMINISTRATION JAMAICA (TAJ)

Introduced new accounting arrangements, marking the consolidation of the accounting functions of the former Inland Revenue Department (IRD), Taxpayer Audit and Assessment Department (TAAD) and Tax Administration Services Department (TASD).

As we continue the transition into the newly established TAJ, the Accounting Units of the former departments have been merged and relocated and accounting operations are now being conducted centrally from:

King Street Revenue Service Centre/Tax Office

3rd Floor

1 - 3 King Street, Kingston

Contact # 922-7919

All suppliers and contractors are therefore being advised that cheque payments relating to the former IRD, TAAD or TASD will now be disbursed centrally from this location.

Also, based on the new accounting operations, contracts entered into with any of the former departments, have been assumed by TAJ and payments will be made by TAJ. It should also be noted that any new contracts or quotations **MUST** be prepared in the name of Tax Administration Jamaica (TAJ), as the former departments no longer exist in law.

On the revenue accounts side, once bank accounts have been established in the name of Tax Administration Jamaica (TAJ) you will be advised. It is anticipated that by September, **ALL cheque payments MUST be made to either Collector of Taxes or Tax Administration Jamaica**. At that time taxpayers would be advised that they should discontinue writing cheques to Inland Revenue Department/Commissioner Inland Revenue or Taxpayer Audit & Assessment Department/Commissioner Taxpayer Audit & Assessment/Commissioner Stamp Duty & Transfer Tax. Additionally we are no longer able to bring to account cheques which are still being written to Income Tax Department/Commissioner of Income Tax.

Please bear with us as we introduce further changes to improve our operations.

The National Compliance Plan



TAJ Executives meet: Commissioner General, Viralee Latibeaudiere in discussion with the executive team. (L—R) Grace Rookwood, Deputy Commissioner General - Legal Support; Ainsley Powell, Chief Technical Advisor; Dr. Terence Frater, Deputy Commissioner General - Management Services; Rosalee Brown, Deputy Commissioner General, Operations.

A **National Compliance Plan** has been developed for FY 2011/12 to 2013/14, providing a broad overview of the long term strategic direction of Tax Administration in terms of policies as well as the specific strategies to be employed in the current Financial Year.

Among the strategies to be implemented over the next three years to improve compliance levels are:

1. Developing a revised risk management programme.
2. Developing a debt management framework, inclusive of a debt write-off policy.
3. Reviewing and drafting legislation to support compliance activities.

4. The introduction of a phased compulsory filing programme.

- Y/A 2012 - Medical Professionals, Attorneys, Accountants, Tertiary level academia personnel, Company Directors
- Y/A 2013 - All other professionals
- Y/A 2014 - All PAYE employees

5. Mandatory TCC requirement for licensing with professional bodies.

6. Mandatory e-filing requirements for specific taxpayers and tax types.

A compliance continuum policy will guide how cases are managed.

FY 2011-2012 Initiatives

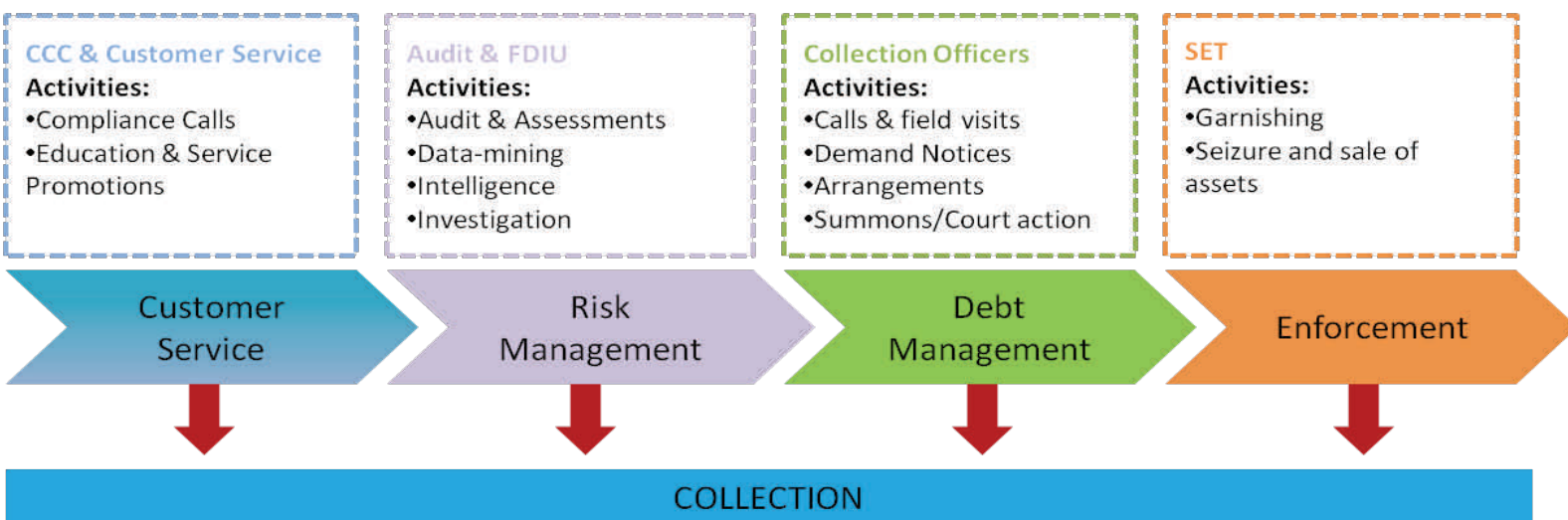
A revised risk management approach will direct all efforts of the administration to areas where there will be greatest return, whether in case selection for audits and investigation, debt management or taxpayer education.

Data analysed suggests tax evasion on the part of persons in the cash economy across several sectors, who keep little records and accept cash as the only payment method. Officers designated 'Tax Inspectors' will visit businesses, at times unannounced, to observe activities, check available documents and records, and register unregistered taxpayers. Where breaches of the requirement to keep proper books and records sufficient to record all income and expenses are observed, the full force of the law will be applied.

There will be a push for major employers, including Government, to file their statutory obligations online.

A special project REAP (see below) aimed primarily at employers who fail to comply with PAYE requirements has been introduced.

Support will be given through our Customer Service and E-Business Units, as well as our Legal Support Division, to facilitate the new strategies and business processes. Sensitisation sessions and tax seminars/workshops will be held with stakeholder groups and the general public to prepare them for the changes.



Look out for Revenue Enhancement & Arrears Project (REAP)



An expanded and sustained PAYE audit programme will be utilised to identify employers who are delinquent in remitting taxes deducted from employees' wages. A special **Revenue Enhancement and Arrears Programme (REAP)** has been developed to

identify and deal appropriately with employers who:

1. Deduct taxes from employees' emoluments but fail to remit this to the government
2. Deduct the incorrect amount of payroll taxes
3. Fail to file PAYE returns

4. Are not registered as employers but should be.

REAP will also focus on examining wholesalers and retailers identified through data analysis by the Forensic Data-mining Intelligence Unit (FDIU). A Taxpayer Registration Drive and islandwide Street Surveys will be used to widen the tax net.

Operational Reassignments and Relocations

As we transition into the new Tax Administration Jamaica (TAJ) and begin to introduce new business processes and strategies, staff and teams will be reassigned and relocated to operate in an integrated way. Over the next few months other reassignments and relocations will be implemented as we change the way we do business. Below is a list of staff with whom the public may need to interface.

Name	Transitional Role	Responsibility	Contact Details
Kareen Waugh	Senior General Manager	Manage the activities in Operations Division - Audit & Compliance, Debt Management, etc; supervise GMs of RSCs	King Street RSC- 4th Floor 1 - 3 King Street, Kingston 967-0979 (w); 924-9420 (fax); kareen.waugh@taj.gov.jm
Jean James	Senior General Manager	Manage the activities in Operations Division - Specialised Services, Registration, etc; supervise GMs of RSCs	NCB Towers - 9th Floor 2 Oxford Rd, Kingston 5 929-7714 (w) 929-7496 (fax) jean.james@taj.gov.jm
Donna Newman Merrick Sadler Bevon Sinclair Richard Palmer (for contact by email use firstname.surname@taj.gov.jm)	Technical Specialists in Legal Support Division	Reviews technical issues and applications for tax free travelling allowances, etc and gives interpretations, rulings and opinions of specific cases	Office Centre Bldg -10th Fl 12 Ocean Blvd, Kingston 948-1147; 948-1245; 948-1176; 948-1129 (SL); 967-0000 (switchboard) 948-0374 (fax)
Meris Haughton	Director Communications	Plans, executes and monitors Communications programme for TAJ; Chief spokesperson	PCJ Bldg (4th Fl) 36 Trafalgar Rd, Kingston 10 754-8463; 577-9417 meris.haughton@taj.gov.jm
Leighton Beckles Chante Erskine Lesleyann Robinson	Communications Officers	Assigned to support RSCs and Divisions in communicating their activities	NCB Towers (9 th Floor) 2 Oxford Road, Kingston 5 926-3972 (w); 920-2310 communications@taj.gov.jm
Samantha Myers	General Manager Customer Care Centre (CCC)	Manages the operations of the CCC and analyzing recommendations for expansion	May Pen RSC 7 Windsor Ave May Pen, Clarendon 786-0000; 1-888-829-4357 samantha.myers@taj.gov.jm
Dave Jeffery	General Manger Large Taxpayer Office (LTO)	Manages the operations of the LTO and analyzing recommendations for expansion	Constant Spring RSC 191 Constant Spring Road, Kingston 8 905-5616; 969-0000 dave.jeffery@taj.gov.jm

UPGRADING FOR YOU



Tax Administration Jamaica (TAJ) is making tremendous efforts to upgrade our physical facilities as we move forward in the transition period and beyond.

The latest success story is the refurbishing of the Chapelton Tax Office into a more pleasing, customer-friendly work environment for both staff and customers. The office now boasts:

- New counters
- New cashiering stations
- New customer service area
- New stanchions
- Enclosed main equipment room
- Secured vault area
- Repainting



The customer car park at the Constant Spring Revenue Service Centre has been paved and marked out, now making parking much easier.

The Cross Roads and St. Ann's Bay Tax Offices are in line for refurbishing. In addition all offices will be remodelled and/or refurbished over the next few years, in line with new business processes.

FOR MORE INFORMATION

Tax Administration Jamaica (TAJ) would be pleased to provide you with more information about our projects, time lines, plans and contract opportunities. If you are interested, please contact:

Meris Haughton
Director Communications
PCJ Building (4th Floor), 36 Trafalgar Road,
Kingston 10, Jamaica, W.I.,
CUG: 577-9417, Tel.: 754-8463, Fax: 754-9593, email: communications@taj.gov.jm

We will continue to engage our stakeholders in discussions and provide regular updates.