

How-to Request Permitted Accounting Period Approval via eServices

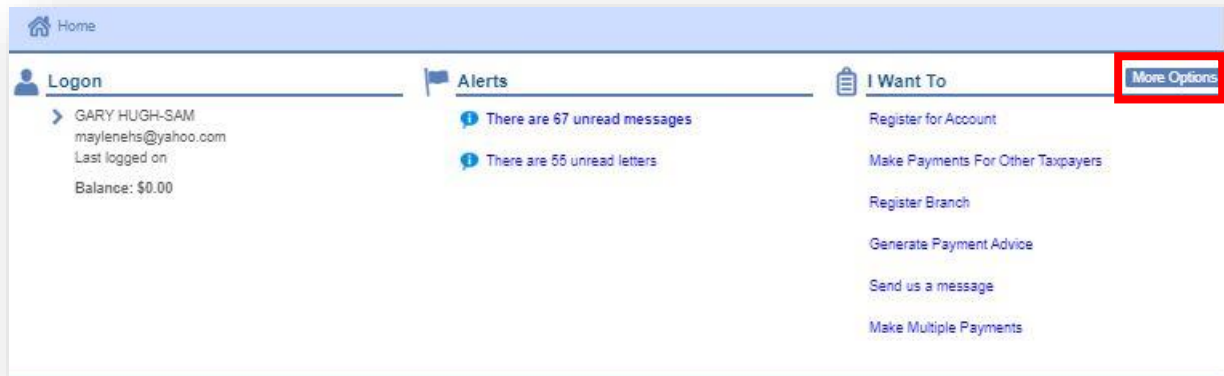
A request for approval for a Permitted Accounting Period can be made on eServices by any taxpayer who desires to have his accounting period altered to another day other than December 31st (or to revert to the original filing date of December 31st if period was changed previously). **The request must be made at least 60 working days prior to the start of the proposed accounting period.**

Following submission of the request(s), an advisory will be sent via Letter of Approval / Rejection to the applicant after the request(s) has been processed by a TAJ Officer.

The following guides the process of requesting approval for Permitted Accounting Period (PAP) on eServices.

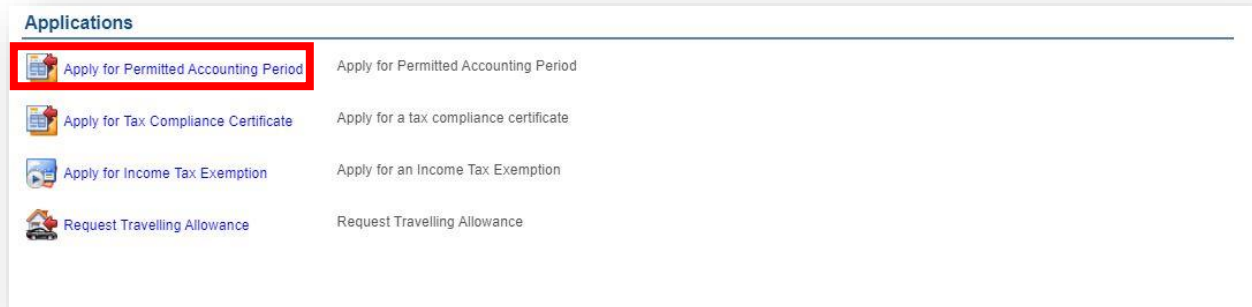
STEP 1 (Navigate to the 'Request Permitted Accounting Period Approval' Option)

SELECT [More Options](#) from eServices Home screen



STEP 2 (Initiate Permitted Accounting Period Request)

From the Applications header, SELECT  [Apply for Permitted Accounting Period](#)

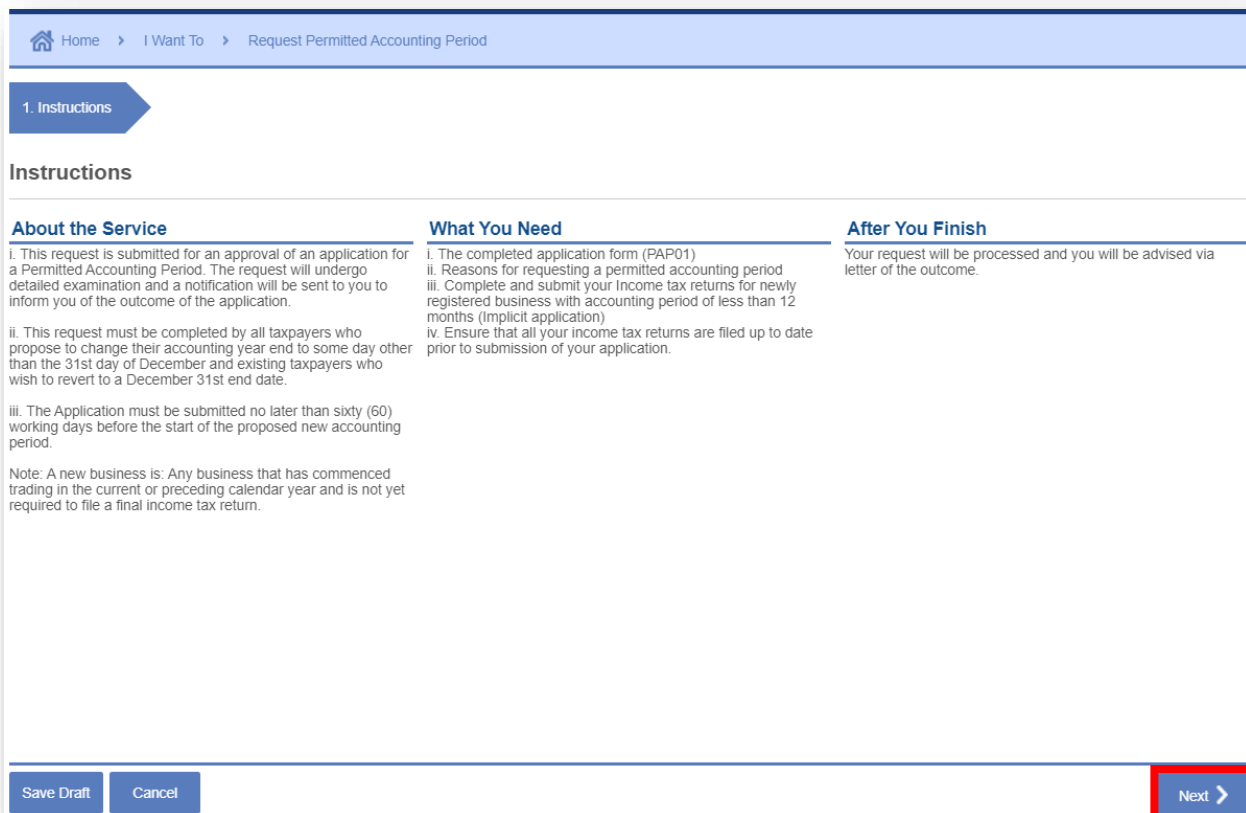


The screenshot shows a window titled "Applications" with a list of four options. The first option, "Apply for Permitted Accounting Period", is highlighted with a red rectangular box. The other options are "Apply for Tax Compliance Certificate", "Apply for Income Tax Exemption", and "Request Travelling Allowance".

Icon	Option	Description
	Apply for Permitted Accounting Period	Apply for Permitted Accounting Period
	Apply for Tax Compliance Certificate	Apply for a tax compliance certificate
	Apply for Income Tax Exemption	Apply for an Income Tax Exemption
	Request Travelling Allowance	Request Travelling Allowance

STEP 3 (Review the Information Screen)

Read the instructions then CLICK  to proceed.



The screenshot shows the "1. Instructions" screen. At the top, there is a breadcrumb trail: Home > I Want To > Request Permitted Accounting Period. Below this, a blue arrow points to "1. Instructions". The main content area is titled "Instructions" and is divided into three columns: "About the Service", "What You Need", and "After You Finish".

About the Service

- i. This request is submitted for an approval of an application for a Permitted Accounting Period. The request will undergo detailed examination and a notification will be sent to you to inform you of the outcome of the application.
- ii. This request must be completed by all taxpayers who propose to change their accounting year end to some day other than the 31st day of December and existing taxpayers who wish to revert to a December 31st end date.
- iii. The Application must be submitted no later than sixty (60) working days before the start of the proposed new accounting period.

Note: A new business is: Any business that has commenced trading in the current or preceding calendar year and is not yet required to file a final income tax return.

What You Need

- i. The completed application form (PAP01)
- ii. Reasons for requesting a permitted accounting period
- iii. Complete and submit your Income tax returns for newly registered business with accounting period of less than 12 months (Implicit application)
- iv. Ensure that all your income tax returns are filed up to date prior to submission of your application.

After You Finish

Your request will be processed and you will be advised via letter of the outcome.

At the bottom of the screen, there are three buttons: "Save Draft", "Cancel", and "Next >". The "Next >" button is highlighted with a red rectangular box.

STEP 4 (Enter General Information)

ENTER information, fill all 'required' fields. Then CLICK

Next >

[Home](#) > [I Want To](#) > [Request Permitted Accounting Period](#)

[1. Instructions](#) > **2. SECTION A – GENERAL INFORMATION**

SECTION A – GENERAL INFORMATION

Section A - General Information

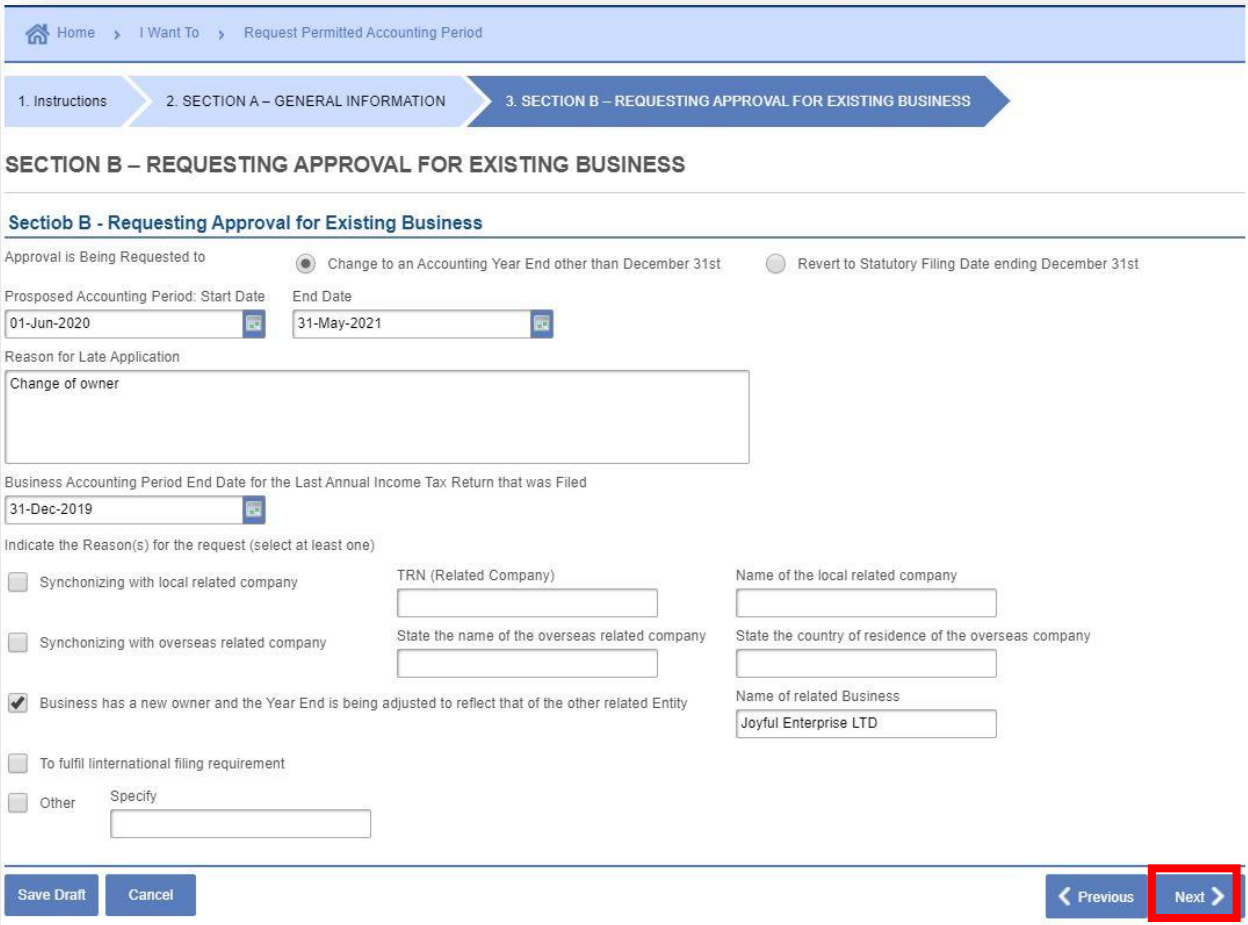
Date of Application 06-May-2020				
TRN 001-737-848	TaxPayer Name TOP OF THE WORLD CARRY LTD	Branch 0	Telephone 876-369-9522	Email Address lol@yahoo.com
Business Address 4 ARLINGTON AVE., KINGSTON POST OFFICE, KINGSTON, JAMAICA	Mailing Address same as Business Address ☐	Mailing Address 5 Tumeric Avenue, Kingston 12	Business Start Date 01-Jan-2009	State the Nature of the Business Kingston
Type of Applicant Un-Regulated Company	Is the Business New? ☐ Yes ☒ No	First Application? ☒ Yes ☐ No	Current Business Accounting Period Start Date 01-Jan-2020	Current Business Accounting Period End Date 31-Dec-2020
Year of Assessment for the last Annual Income Tax Return that was Filed 2019				

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

N.B: Existing businesses will proceed to STEP 5A while new businesses will advance to Step 5B.

STEP 5A (Substantiate Request- For Existing Business)

INDICATE the reason for the request (Select at least one), then proceed to fill all required fields. Then, SELECT to  continue.



Home > I Want To > Request Permitted Accounting Period

1. Instructions 2. SECTION A – GENERAL INFORMATION 3. SECTION B – REQUESTING APPROVAL FOR EXISTING BUSINESS

SECTION B – REQUESTING APPROVAL FOR EXISTING BUSINESS

Section B - Requesting Approval for Existing Business

Approval is Being Requested to ☒ Change to an Accounting Year End other than December 31st ☐ Revert to Statutory Filing Date ending December 31st

Proposed Accounting Period: Start Date End Date
01-Jun-2020 31-May-2021

Reason for Late Application
Change of owner

Business Accounting Period End Date for the Last Annual Income Tax Return that was Filed
31-Dec-2019

Indicate the Reason(s) for the request (select at least one)

☐ Synchronizing with local related company TRN (Related Company) Name of the local related company

☐ Synchronizing with overseas related company State the name of the overseas related company State the country of residence of the overseas company

☒ Business has a new owner and the Year End is being adjusted to reflect that of the other related Entity Name of related Business
Joyful Enterprise LTD

☐ To fulfil international filing requirement

☐ Other Specify

Save Draft Cancel < Previous **Next >**

STEP 5B (Substantiate Request- For NEW Business)

INDICATE the reason for the request (Select at least one), then proceed to fill all required fields. Then, SELECT **Next >** to continue.

[Home](#) > [I Want To](#) > [Request Permitted Accounting Period](#)

1. Instructions

2. SECTION A – GENERAL INFORMATION

3. SECTION C – REQUEST FOR NEW BUSINESS

SECTION C – REQUEST FOR NEW BUSINESS

Section C - Requesting approval for New Businesses that intend to use a date other than 31st December

(This approval is applicable to Businesses for who First Accounts cover a period in excess of twelve (12) months and for whom these Accounts have not been prepared)

The Accounting Period Commenced on	End date of the first account which will be filed
01-Apr-2020	30-Apr-2021
Proposed Accounting Period: Start Date	End Date
01-Jul-2021	30-Jun-2022

Indicate the Reason(s) for the request (select at least one)

Reason for Late Application

☒ Synchronizing with local related company

TRN (Related Company)

Name of the local related company

☐ Synchronizing with an overseas related company

State the name of the overseas related company

country of residence for the overseas related company

☐ Business has a new owner and the Year End is being adjusted to reflect that of the other related Entity

State the name of the related company

☐ To fulfill international requirements

☐ Other

Specify

Save Draft

Cancel

< Previous

Next >

STEP 6 (Affirm Declaration)

SELECT the checkbox to declare accuracy of information enter. Then CLICK **Next >** to continue.

Home > I Want To > Request Permitted Accounting Period

Instructions > 2. SECTION A - GENERAL INFORMATION > 3. SECTION B - REQUESTING APPROVAL FOR EXISTING BUSINESS > 4. Section E - DECLARATION

Section E - DECLARATION

I hereby declare that the responses provided on this application, to the best of my knowledge and belief, are true and correct.

☒

Save Draft Cancel < Previous **Next >**

STEP 7 (Review Request)

Verify that all fields are filled with the correct information. Then  the application.

2. SECTION A – GENERAL INFORMATION

3. SECTION B – REQUESTING APPROVAL FOR EXISTING BUSINESS

4. Section E - DECLARATION

5. App Summary

App Summary

Section A - General Information

Date of Application
06-May-2020

TRN
001-737-848

TaxPayer Name
TOP OF THE WORLD CARRY LTD

Branch
0

Telephone
876-360-9522

Email Address
lol@yahoo.com

Business Address
4 ARLINGTON AVE., KINGSTON
POST OFFICE, KINGSTON,
JAMAICA

Mailing Address same as Business Address
☐

Mailing Address
5 Turneric Avenue, Kingtson 12

Business Start Date
01-Jan-2009

State the Nature of the Business
Kingston

Type of Applicant
Un-Regulated Company ▼

Is the Business New?
☐ Yes
☒ No

First Application?
☒ Yes
☐ No

Current Business Accounting Period Start Date
01-Jan-2020

Current Business Accounting Period End Date
31-Dec-2020

Year of Assessment for the last Annual Income Tax Return that was Filed
2019

Section B - Requesting Approval for Existing Business

Approval is Being Requested to
☒ Change to an Accounting Year End other than December 31st
☐ Revert to Statutory Filing Date ending December 31st

Proposed Accounting Period: Start Date
01-Jun-2020

End Date
31-May-2021

Reason for Late Application
Change of owner

Business Accounting Period End Date for the Last Annual Income Tax Return that was Filed
31-Dec-2019

Indicate the Reason(s) for the request (select at least one)

☐ Synchronizing with local related company

TRN (Related Company)

Name of the local related company

☐ Synchronizing with overseas related company

State the name of the overseas related company

State the country of residence of the overseas company

☒ Business has a new owner and the Year End is being adjusted to reflect that of the other related Entity

Name of related Business
Joyful Enterprise LTD

☐ To fulfil international filing requirement

☐ Other Specify

Save Draft

Cancel

← Previous

Submit

STEP 8 (Confirm Submission)

SELECT  on message pop-up to confirm submission.

