



THE  
**JAMAICA GAZETTE**  
**SUPPLEMENT**

**PROCLAMATIONS, RULES AND REGULATIONS**

337

Vol. CXLIII

FRIDAY, APRIL 3, 2020

No. 64

No. 162

**THE INCOME TAX ACT**

**THE INCOME TAX (PRESCRIBED FORM) (AMENDMENT) ORDER, 2020**

In exercise of the power conferred upon the Commissioner General by sections 66(2) and 67(5) of the Income Tax Act, and of every other power hereunto enabling, the following Order is hereby made:—

1. This Order may be cited as the Income Tax (Prescribed Form) (Amendment) Order, 2020 and shall be read and construed as one with the Income Tax (Prescribed Forms) Order, 2015 (hereinafter referred to as the principal Order) and all amendments thereto.
2. Paragraph 2 of the principal Order is amended by—
  - (a) renumbering sub-paragraphs (c) and (d) as sub-paragraphs (d) and (e), respectively; and

(b) inserting next after sub-paragraph (b) the following as sub-paragraph (c)—

“(c) Form S01 is prescribed for the purpose of filing monthly statutory payroll deductions by an employer;”.

3. The Schedule to the principal Order is amended by inserting in the appropriate alphanumeric sequence the following form set out as Form S01—



Jamaica

THE INCOME TAX ACT

# EMPLOYER'S MONTHLY STATUTORY REMITTANCE PAYROLL DEDUCTIONS\*

**S01**

Please Read Notes and Instructions Overleaf before Completing This Remittance

<b>Section A - GENERAL INFORMATION</b>		2. Taxpayer Registration Number: <input type="text"/>	
1. Employer's Name: <input type="text"/>		3. NIS Reference Number: <input type="text"/>	
5. Business Address (Apt. No., Street No. and Name, Postal Zone and Parish) <input type="text"/>		4. Month of Remittance: Year <input type="text"/> Month <input type="text"/>	
7. Email Address: <input type="text"/>		6. Business Mailing Address: (if different from 5.) <input type="text"/>	
8. Telephone Numbers: Office: <input type="text"/> Mobile: <input type="text"/>		9. Tick Appropriate Box: <input type="checkbox"/> Revised Remittance <input type="checkbox"/> New Address <input type="checkbox"/> New Tel. No.	
10. Number of persons employed for the month: <input type="text"/>	11. Number of NHT and NIS Contributors: <input type="text"/>	12. Number of HEART Trainees: <input type="text"/>	13. Gross Emoluments (monthly) as per NIS, NHT and HEART: \$ <input type="text"/>
<b>Section B - DETAILS OF STATUTORY CONTRIBUTIONS AND DEDUCTIONS FOR REMITTANCE PERIOD.</b>			
	CONTRIBUTION (a)	TRAINEE TAX CREDIT (b)	INTEREST (c)
14. H.E.A.R.T. ....			
15. NIS (Employer's plus Employees contribution)			
16. NHT (Employer's plus Employees contribution)			
17. Income Tax (P.A.Y.E.) .....			
18. Education Tax .....			
19. TOTALS (Add Lines 14, 15, 16, 17 and 18) .....			
<b>Section C - DECLARATION</b>			<b>FOR OFFICIAL USE</b>
<p>I declare that the amount of Statutory Deductions entered in Section B above is the total amount for which I am accountable for the month indicated at Box 4 above in respect of statutory contributions from emoluments paid.</p> <p>This Declaration is made with the full knowledge and understanding that any false statement made herein by me or on my behalf will render me liable to penalties and/or criminal proceedings.</p> <p>Name <input type="text"/></p> <p>Signature <input type="text"/> (attaching Stamp)</p> <p>Title <input type="text"/></p> <p>Date <input type="text"/></p>			

Form No. S01 (Revised 2020/03)

Tax Administration Jamaica

NOTE: \* "This form relates to payroll deductions collectible by the Commissioner General, Tax Administration Jamaica in relation to taxes and contributions payable under the following provisions: income tax under the Income Tax Act, education tax, H.E.A.R.T., N.I.S., and N.H.T. contributions, respectively under certain provisions of the Income Tax Act being made applicable by virtue of the Education tax Act (section 5), Human Employment and Resource Training Act (section 12 (6)), National Insurance Act (section 5), National Housing Trust Act (section 11)"

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**INSTRUCTIONS**

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1. Use a blue or black ink pen only. Do not use a pencil. Please type or print the required information.
2. This form must be completed by all Employers who are required to deduct and pay over statutory contributions and taxes on behalf of their employees.
3. The declaration overleaf should be completed and submitted to the Collector of Taxes with a remittance for the total amount of contributions and tax deducted due by the employer on the fourteenth (14th) day of each month for the preceeding month.
4. The amount should be sent to the Collector in currency or by certified cheque made payable to "the Collector of Taxes".
5. All cheques must be crossed; with address and telephone numbers written on the back.
6. List All Employees on the attached S01 Schedule A

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**NOTES**

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|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2. Taxpayer Registration Number:</b>          | Employer's TRN must include the Branch Number, where applicable.<br>NB: Sole Proprietors who are employers are required to include a Branch Number. For example, 1 2 3 4 5 6 7 8 9 - 0 0 0 1                                      |
| <b>4. Month of Remittance:</b>                   | The year and month of the remittance.                                                                                                                                                                                             |
| <b>5. Business Address:</b>                      | The current address of the business location.                                                                                                                                                                                     |
| <b>9. Tick Appropriate Box:</b>                  | New Address: If the business address has been changed.<br><br>Revised Remittance: If the Net Tax payable is being amended.<br><br>New Tel. No.: If the business telephone number has been changed.                                |
| <b>13. Gross Emoluments (monthly):</b>           | Gross Emoluments is Total Gross Salary including all taxable perquisites paid to all employees for the month less the salaries of those employees who are under eighteen (18) years of age and over sixty-five (65) years of age. |
| <b>14. H.E.A.R.T (Contributions):</b>            | An employer is entitled to deduct from his/her contribution the prescribed tax credit for a trainee for the month in accordance with the Heart Act 1982.                                                                          |
| <b>17. Income Tax (P.A.Y.E.) Amount Payable:</b> | Total amount being paid less any refunds paid within the month.                                                                                                                                                                   |
| <b>19. TOTAL - Amount Being Paid (e):</b>        | Exact amount being paid with this remittance.                                                                                                                                                                                     |

## Page \_\_\_\_ of \_\_\_\_

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**NOTE: (USE ADDITIONAL SHEETS AS NEEDED)**

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Dated this 3rd day of April, 2020.

AINSLEY POWELL  
Commissioner General.

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