

### THE

## JAMAICA GAZETTE SUPPLEMENT

### PROCLAMATIONS, RULES AND REGULATIONS

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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—

# THE INCOME TAX ACT EMPLOYER'S MONTHLY STATUTORY REMITTANCE PAYROLL DEDUCTIONS\*

**S01** 

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Jamaica Pleas	se Read Notes	and Instru	ctions	Overle	af be	efore Comple	ting Th	is Remitta	nce				
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1. Employer's Name:			>				$\vdash$						
						3. NIS Referen	nce Num	ber:	1. Moi	तातं of नि		nce:	
										Yea	r	Month	
				_		▶.			<b>&gt;</b>			Ш.	
5. Business Address (A	nt. No., Street No.	and Name, Po	ostal Zor	ne and Pa	erish)	6. Business I	Mailing .	Address: (	if differ	rent from	5.)		
7 Email Address:	7. Email Address: 8. Telephone Num					9. Tick Appro	priate B	ox:					
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10. Number of persons employed for the month	11. Number of Contribute		S	12, Nu	mber	of HEART Train	ees:	13. Gross as per \$	Emolu NIS,	iments NHT ar	(menti nd HE/	aly) ART:	
Section B - DETAILS C	F STATUTOR	Y CONTRI	BUTIO	NS AN	D DE	DUCTIONS F	OR REA	AITTANCE	PER	IOD.			
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14. H.E.A.R.T									-				
15. NIS (Employer's plus Employees contribution)													
16. NHT (Employer's plus Employees contribution)					L.,		<u> </u>						
17. Income Tax (P.A.Y.I	≣.)								-				
18. Education Tax									-				
19. TOTALS (Add Lines		nd 18)				<del></del>	+		ㅗ				
Section C - DECLARA	TION							FOR C	FFIC	IAL U	SE		
I declare that the amou total amount for which respect of statutory cor	l am accountat	ite for the m	onth in	dicated									
This Declaration is mad false statement made to penalties and/or crimin	nerein by me o	r on my beh											
Name													
Signature					មករដ្ឋា មករដ្ឋា								
Title													
Date	A A NAME OF THE OWNER, THE												
orm No. S01 (Poviced 2020)0										Administ			

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)"

#### - INSTRUCTIONS -

- Use a blue or black ink pen only. Do not use a pencil. Please type or print the required information.
- 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.
- 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 preceding month.
- 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

#### NOTES

2. Taxpayer Registration Number:

Employer's TRN must include the Branch Number, where applicable. 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

4. Month of Remittance:

The year and month of the remittance.

5. Business Address:

The current address of the business location.

9. Tick Appropriate Box:

New Address: If the business address has been changed.

Revised Remittance: If the Net Tax payable is being amended.

New Tel. No.: If the business telephone number has been changed.

13. Gross Emoluments (monthly):

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.

14. H.E.A.R.T (Contributions):

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.

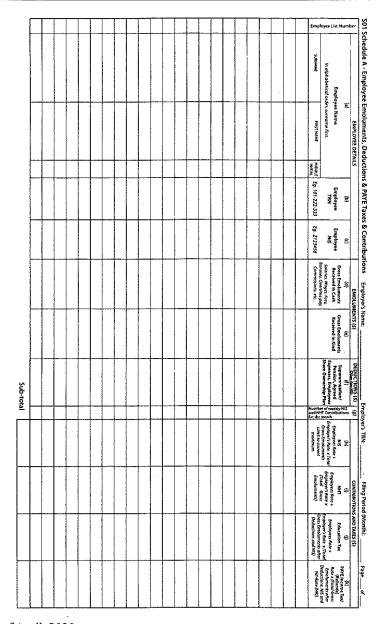
17. Income Tax (P.A.Y.E.)
Amount Payable:

Total amount being paid less any refunds paid within the month.

19. TOTAL - Amount Being Paid (e):

Exact amount being paid with this remittance.

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Dated this 3rd day of April, 2020.

AINSLEY POWELL Commissioner General.

