



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

343

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WEDNESDAY, APRIL 8, 2020

No. 65

No. 63

THE INCOME TAX ACT

THE INCOME TAX (PRESCRIBED FORMS) (AMENDMENT) (NO. 2) 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 Forms) (Amendment) (No. 2) 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 inserting next after sub-paragraph (e) the following as sub-paragraph (f)—
 - “(f) Form P45 is the certificate prescribed for the purpose of the detailed specification by an employer of an employee’s cumulative emoluments, tax deductions, statutory deductions, and the deduction of contributions to a pension, an approved superannuation fund and an approved retirement scheme.”.

3. The Schedule to the principal Order is amended by inserting in the appropriate alphanumeric sequence the following form set out as Form P45—



THE INCOME TAX ACT

PARTICULARS OF EMPLOYEE LEAVING

P45

PART 1

Section A: GENERAL INFORMATION		
1. Name	2. Taxpayer Registration Number (TRN)	3. NIS Number
4. Address	5. Nature of Employment	6. Date of Leaving
7. Nature of Separation (Tick Appropriate Box): <div style="display: flex; justify-content: space-around;"> Temporary Permanent </div>		
Section B: PAYMENTS AND DEDUCTIONS		
1. Payment Frequency (Weekly/Fortnightly/Monthly) <div style="display: flex; justify-content: space-around;"> Week Fortnightly Monthly </div>		Threshold utilized to date 2
3. Indicate whether week 1/month 1 basis applies:		Yes No
4. Number of weeks and months in employment since January 01.		Week(s) Month(s)
Total Gross Pay to date (Less Redundancy Payment)		5
Redundancy Payment not included in Gross Pay		6
Perquisites		7
Deductions		
Total NIS deducted to date (since Jan 1)	8	
Total Superannuation deducted to date (since Jan 1)	9	
Total Approved Expenses deducted to date (since Jan 1)	10	
Total NMF deducted to date (since Jan 1)	11	
Total Ed Tax deducted to date (since Jan 1)	12	
Total PAYE Tax deducted to date (since Jan 1)	13	
Total Deductions	14	
Last Entries on Tax Deduction Card (week 1 or month 1 basis applies).		
Total Gross Pay less National Insurance and Superannuation	15	
Tax Deducted in this employment	16	
Section C: DECLARATION		
I certify that the particulars given on this form are correct.		
Employer	Address	Date
INSTRUCTIONS FOR EMPLOYER 1. Complete this Part of the form in full when the employee leaves. 2. If you have been specially directed to deduct tax each week (or month) indicate same at Line 3, and complete Lines 15 to 16. 3. In the case of an employee engaged during the year, include in items 5 to 13 the pay and tax notified to you in respect of previous employments. 4. Hand Parts 2 & 3 to the employee when he leaves.		OFFICIAL USE



THE INCOME TAX ACT

EMPLOYEE LEAVING COPY OF EMPLOYER'S CERTIFICATE

P45

PART 2

Section A: GENERAL INFORMATION		
1. Name	2. Taxpayer Registration Number (TRN)	3. NIS Number
4. Address	5. Nature of Employment	6. Date of Leaving
7. Nature of Separation (Tick Appropriate Box): <div style="display: flex; justify-content: space-around;"> Temporary Permanent </div>		
Section B: PAYMENTS AND DEDUCTIONS		
1. Payment Frequency (Weekly/Fortnightly/Monthly) Threshold utilized to date		
<div style="display: flex; justify-content: space-around;"> Week Fortnightly Monthly </div>	2	
3. Indicate whether week 1/month 1 basis applies: Yes No		
4. Number of weeks and months in employment since January 01. Week(s) Month(s)		
Total Gross Pay to date (Less Redundancy Payment)		5
Redundancy Payment not included in Gross Pay		6
Perquisites		7
Deductions		
Total NIS deducted to date (since Jan 1)	8	
Total Superannuation deducted to date (since Jan 1)	9	
Total Approved Expenses deducted to date (since Jan 1)	10	
Total NHT deducted to date (since Jan 1)	11	
Total Ed Tax deducted to date (since Jan 1)	12	
Total PAYE Tax deducted to date (since Jan 1)	13	
Total Deductions		14
Last Entries on Tax Deduction Card (week 1 or month 1 basis applies).		
Total Gross Pay less National Insurance and Superannuation		15
Tax Deducted in this employment		16
Section C: DECLARATION I certify that the particulars given on this form are correct.		
Employer	Address	Date
INSTRUCTIONS FOR EMPLOYEE Give both parts of this form to your new Employer		



THE INCOME TAX ACT

PARTICULARS OF EMPLOYEE LEAVING

P45

PART 3

Section A: GENERAL INFORMATION		
1. Name	2. Taxpayer Registration Number (TRN)	3. NIS Number
4. Address	5. Nature of Employment	6. Date of Leaving
	7. Nature of Separation (Tick Appropriate Box): <div style="display: flex; justify-content: space-around;"> Temporary Permanent </div>	
Section B: PAYMENTS AND DEDUCTIONS		
1. Payment Frequency (Weekly/Fortnightly/Monthly) Threshold utilized to date <div style="display: flex; justify-content: flex-end;"> <div style="border: 1px solid black; width: 50px; text-align: center;">2</div> </div> <div style="display: flex; justify-content: space-around; font-size: small;"> Week Fortnightly Monthly </div>		
3. Indicate whether week 1/month 1 basis applies Yes No		
4. Number of weeks and months in employment since January 01. Week(s) Month(s)		
Total Gross Pay to date (Less Redundancy Payment)		<div style="border: 1px solid black; width: 100px; text-align: center;">5</div>
Redundancy Payment not included in Gross Pay		<div style="border: 1px solid black; width: 100px; text-align: center;">6</div>
Perquisites		<div style="border: 1px solid black; width: 100px; text-align: center;">7</div>
Deductions		
Total NIS deducted to date (since Jan 1)		<div style="border: 1px solid black; width: 100px; text-align: center;">8</div>
Total Superannuation deducted to date (since Jan 1)		<div style="border: 1px solid black; width: 100px; text-align: center;">9</div>
Total Approved Expenses deducted to date (since Jan 1)		<div style="border: 1px solid black; width: 100px; text-align: center;">10</div>
Total NHT deducted to date (since Jan 1)		<div style="border: 1px solid black; width: 100px; text-align: center;">11</div>
Total Ed Tax deducted to date (since Jan 1)		<div style="border: 1px solid black; width: 100px; text-align: center;">12</div>
Total PAYE Tax deducted to date (since Jan 1)		<div style="border: 1px solid black; width: 100px; text-align: center;">13</div>
Total Deductions		<div style="border: 1px solid black; width: 100px; text-align: center;">14</div>
INSTRUCTIONS FOR NEW EMPLOYER		
The new Employer should complete the following items and forward this form immediately to the Tax Administration Jamaica		
PARTICULARS OF NEW EMPLOYER		
Private Address of Employee		
Date Employment Commenced	Branch/Department	Nature of Employment
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; text-align: center;">(\$)</div> <div style="border: 1px solid black; flex-grow: 1; margin-left: 5px;"></div> </div>	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; text-align: center;">(\$)</div> <div style="border: 1px solid black; flex-grow: 1; margin-left: 5px;"></div> </div>	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; text-align: center;">(\$)</div> <div style="border: 1px solid black; flex-grow: 1; margin-left: 5px;"></div> </div>
DECLARATION I have prepared A* tax deduction card in accordance with the particulars given above.		
Employer	Address	Date
* STATE WHETHER "WEEKLY" OR "MONTHLY"		

Form No. P45 (Revised 2020/04)

Dated this 8th day of April, 2020.

AINSLEY POWELL
Commissioner General.