

November 14, 2011

## **PRESS RELEASE**

**FOR IMMEDIATE RELEASE**

### **Single Employer's Annual Return form to be introduced by year end**

Tax Administration Jamaica (TAJ), in partnership with the National Housing Trust (NHT), and National Insurance Scheme (NIS) is in the final phase of introducing a single **Employer's Annual Return (S02)** form which will incorporate PAYE (INCOME TAX), EDUCATION TAX, NHT and NIS information. As of December 31, 2011, therefore, employers must no longer submit separate annual returns to the respective statutory agencies for the calendar year 2011 and onwards. They must instead, file a single annual return form to report on ALL payroll activities. Returns for 2011, filed on the old forms and submitted separately, will not be accepted.

The new **Employer's Annual Return (S02)** consolidates and will replace the following returns:

- C4 – Employer's Annual Return: Declaration and Certificate (NIS/NHT)
- IT06 – Employer's Annual Return PAYE (Income Tax)
- IT06 – PAYE Employer's Annual Return Schedule 5 & 6
- ET02 - EDTAX Self-Employed Annual Return (with employees)
- ET03 - EDTAX Organization Annual Return

As the government moves to further improve the ease of doing business in Jamaica, employers will be able to submit the new single **S02**, along with the relevant schedules at any Revenue Service Centre, Tax Office or NHT Office. They will no longer need to send in deduction cards to the NIS Office. For even greater convenience, they are encouraged to register to submit the single return via the Tax Administration's online tax portal at [www.jamaicatax-online.gov.jm](http://www.jamaicatax-online.gov.jm).

Because the single filing requirement applies only to returns for 2011 and onwards, any outstanding payroll annual returns for prior years should be filed directly at the respective agencies on the old forms.

Earlier in the year, the tax authority and statutory agencies invited the input of business persons, representatives of the Institute of Chartered Accountants of Jamaica (ICAJ), as well as payroll software developers to finalize the form. Based on feedback from these stakeholders it was proposed that the filing due date for the Employer's Annual Return be changed from January 14 to March 31. A Cabinet Submission has been drafted outlining the required legislative change to implement the new single **S02** form and to change the filing due date.

As a result of the planned changes, employers will be able submit **ONE FORM, ONE PLACE, ONE DATE.**

Sensitisation sessions for employers will be scheduled by the tax authority in collaboration with its partners. Once these sessions have been finalised the public will be advised. Additionally, business associations and other affected groups may invite resource persons from the implementation project team to make presentations on the introduction of the new consolidated service.

Persons may contact the Tax Administration Customer Care Centre at 1-888-Tax-Help (829-4357) or visit the website [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm) for details on the new service or on how to register for online filing.

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