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| <b>Jurisdiction's name:</b>   |    | <b>JAMAICA</b>  |    |
| <b>Information on Tax Identification Numbers</b>  |    |                 |    |
| <b>Section I – TIN Description</b>  |    |                 |    |
| <p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities).</p> <p>Jamaica issues a Taxpayer Registration Number (TRN). This is a unique nine-digit identification number assigned to each individual, business enterprise, organization (non-profit, partnership, charity, etc.) who conducts or wish to conduct business with TAJ. Business with TAJ refers to all tax or fee related transactions including registration, filing or payment whether directly or through a third party or agent. Third party or agents here refers to financial institutions, employers and others act on behalf of taxpayers or who withhold tax as required by the tax legislations.</p> <p>The TRN is issued by an automated system further to an application for registration and the requisite due diligence to ensure one and only one number is assigned to legitimate taxpayer or potential taxpayer. The TRN is also used as a unique identifier for non-direct taxpayer related business activities including schools, state owned universities, certification and examination boards etc.</p> <p>In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>The TRN is issued by the tax authority of Jamaica, Tax Administration Jamaica. The TRN is a unique identifier of the taxpayer used for all tax types such as, income tax including payroll and withholding taxes, Consumption taxes (General Consumption tax, Special Consumption tax and Telephone Call Tax, Guest Accommodation Room Tax), Transfer tax, Stamp Duty.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>The TRN is permanently assigned once and remains the unique tax identification number for the individual taxpayer, business enterprise, organization for the entirety of the life of the individual or entity. The taxpayer is able to provide authorized updates/changes to the name, address and other attributes of the TRN.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> |    |                 |    |
| <b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>  |    |                 |    |
| <b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>   |    |                 |    |
| <b>Individuals</b>  | No | <b>Entities</b> | No |
| <b>Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.</b>   |    |                 |    |
| <p><b>Response:</b> Individuals are required to complete and submit an application form to the TAJ in order to obtain or be assigned a Taxpayer Registration Number. In instances where the individual does not voluntarily apply for a TRN and the tax authority wishes to register the individual for purposes of tax compliance, the legislation provides the option for the tax authority to forcibly register the individual.</p>  |    |                 |    |

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| <b>Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.</b>  |
| <b>Response:</b> Business Enterprise and Organizations are required to apply for and be assigned with a Taxpayer Registration Number by completing an application form. This application is a standard part of the registration of companies and is a standard requirement for all entities to conduct any business in Jamaica.  |
| <b>Section II – TIN Structure</b>  |
| <p>This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p> <p>Jamaica’s TRN consists of nine (9) numeric digits randomly generated and managed by a system which contains particular rules and restrictions. Currently, the first of the nine (9) digits for an individual is a “1” whilst for organizations it is a “0”. Based on the population of Jamaica this is expected to remain so for the foreseeable future.</p>  |
| <b>Section III – Where to find TINs</b>  |
| <p>Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.</p> <p>The TRN can be found on:</p> <p><b>Individuals</b><br/>Taxpayer Registration Cards, Driver’s Licence and Employee Identification Card for some Government Organizations.</p> <p><b>Business Enterprises and Organizations</b><br/>The General Consumption Tax Registration Certificate, Tax Invoices, Sales Receipts, Debit or Credit Note, Articles of Incorporation and Memorandum of Association.</p> |
| <b>Section IV – TIN information on the domestic website</b>  |
| <p>Please provide here hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.</p> <p><a href="https://www.jamaicatax.gov.jm/web/guest/trn1?inheritRedirect=true">https://www.jamaicatax.gov.jm/web/guest/trn1?inheritRedirect=true</a></p>  |
| <b>Section V – Contact point for further information</b>   |
| <p>Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.</p> <p>Competent Authority of Jamaica:<br/>Ainsley Powell<br/>Commissioner General<br/>Tax Administration Jamaica<br/>116 East Street<br/>Kingston<br/><a href="mailto:ainsley.powell@taj.gov.jm">ainsley.powell@taj.gov.jm</a></p>  |