

TCC Preparation Checklist

A practical preparation checklist for Jamaican businesses and individuals preparing for tax compliance certification.

1. Confirm your taxpayer profile

- Confirm the correct Taxpayer Registration Number (TRN) and taxpayer name.
- Confirm that all relevant branches under the main TRN are identified.
- Confirm that TAJ eServices / MyTax access is active and current.
- Confirm current contact information on the taxpayer profile.

2. Check filing compliance

- Confirm all applicable income tax returns have been filed.
- Confirm all applicable GCT returns have been filed.
- Confirm all applicable payroll/statutory returns have been filed.
- Confirm any other applicable tax returns or declarations are up to date.

3. Check payment compliance

- Review outstanding tax liabilities and payment arrangements, if any.
- Confirm wage-related statutory deductions and employer obligations are up to date where applicable.
- Keep evidence of recent payments or approved arrangements available if supporting proof is requested.

4. Prepare supporting information

- TRN details and taxpayer identification.
- Certificate of Incorporation / registration details for companies, where applicable.
- Purpose for which the tax compliance certification is required.
- Supporting clearance information or documents if requested by TAJ for the taxpayer category.

5. Before submitting

- Reconcile TAJ records to your internal accounting/tax records.
- Resolve unexplained balances, missing returns or unapplied payments before applying.
- Save copies of the application, supporting documents and resulting compliance notification/letter.

IMPORTANT

Important: Tax compliance requirements and processes can change. Verify the current application process and supporting-document requirements directly with Tax Administration Jamaica. This checklist is a preparation aid, not a substitute for professional tax advice.

Need help? Book a consultation at www.acuityjm.com.