

THE CONTRACTORS LEVY ACT

REGULATIONS
(under section 14 (1))

The Contractors Levy (Levy, Payment and Returns) Regulations, 2016

L.N. 122B/2016

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THE CONTRACTORS LEVY (LEVY, PAYMENT AND RETURNS)
REGULATIONS, 2016

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(Made by the Minister on the 14th day of October, 2016)

1. These Regulations may be cited as the Contractors Levy (Levy, Payment and Returns) Regulations, 2016. Citation.

2. In these Regulations—

Interpretation.

“levy payer” means any person who is required to make a deduction of levy pursuant to section 3 of the Act.

3. A levy payer shall submit a return of all amounts payable under section 4(1) of the Act to the Collector of Taxes in accordance with the form set out in the Schedule.

Payments and returns of levy. Schedule.

THE CONTRACTORS LEVY (LEVY, PAYMENT AND RETURNS)
REGULATIONS, 2016

SCHEDULE

(Regulation 3)



THE CONTRACTORS LEVY ACT
RETURN OF PAYMENTS MADE AND LEVY WITHHELD
(CONTRACTORS LEVY)

CL01

1 This form is to be completed by any person who has contracted the services of either a principal contractor or sub-contractor to carry out construction, haulage or lifting activities subject to Contractors Levy under The Contractors Levy Act.
This return is due within fourteen days after the end of any month in which the payment of the contract sum was made and may be filed at any Tax Office or on-line at www.jamaicatax.gov.jm
Late payment or filing attracts a penalty of 20% per annum of the levy due and payable.

Section A: GENERAL INFORMATION

2. Name of Person withholding levy: _____ 2. Taxpayer Registration Number (TRN) _____

3. Return Period
Year: _____ Month: _____ Day: _____

4. Address of Person withholding: _____ 5. Mailing Address (if different from 4) _____

6. Telephone: _____ 7. Fax Number: _____ 8. E-mail Address: _____

9. Tick appropriate Box:
 New Address Revised Return (State reason)

10. Reason for Revised Return: _____

Section B: SUMMARY OF CONTRACTS (TO WHICH CONTRACTORS LEVY APPLIES) (Complete Schedule 2 Quarterly)

Number of Contracts to which Contractors Levy is applicable	11
Number of Contractors/Sub-Contractors hired	12
Gross Payments to contractors/Sub-contractors for the period (Schedule 2, total column (a))	13

Section C: CONTRACTORS LEVY PAYABLE

Contractors Levy Payable for the period (Schedule 2, total column (b)) 14

Preparer's Details (To be completed if prepared by person other than Taxpayer)

Preparer's Name (Print name)	Address	TRN
		Contact Number

Section D - DECLARATION

Note: Any false statement herein will render you liable to penalties under Section 13 of the Act.

I declare that, to the best of my knowledge and belief, this is a true and correct return of the information and particulars given in the form

Name of Responsible Officer _____ Title _____

Signature _____ Date _____

FOR THE C.O. (Not to be filled in) _____

FOR THE AGENCY (Not to be filled in) _____

