

THE EDUCATION TAX ACT

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## THE EDUCATION TAX ACT

[1st July, 1983.] Acts  
7 of 1987.  
[Sections 11 and 12: 8th May, 1987.] 28 of 2003  
S. 2.  
8 of 2014  
Sch.

1. This Act may be cited as the Education Tax Act.

Short title.

2. In this Act—

Interpre-  
tation.

“appointed day” means the 4th day of July, 1983;

“Commissioner” means the Commissioner of Inland Revenue;

“domestic worker” means a person employed otherwise than for the purposes of a trade or business, for the comfort or convenience of a member of a household or in or about a dwelling house or such other premises as may be prescribed in such capacities as housekeeper, cook, maid (including children's maid), laundress, butler, general helper, gardener, chauffeur or other similar capacity;

“earnings” means in relation to any person in any income tax year, the statutory income computed pursuant to the Income Tax Act as being the statutory income of that person for that year modified to such extent as may be prescribed by regulations, and, without prejudice to the generality of the foregoing, such regulations may have the effect of increasing or decreasing the amount which shall be taken into account as earnings;

“education tax” or “tax” means the education tax imposed by this Act and includes all penalties and interest that are or may be added to a tax under this Act;

“emoluments” means any emoluments assessable to income tax pursuant to paragraph (c) of section 5 of the Income Tax Act (other than annuities, pensions, superannuation or other allowances payable in respect of past services in any office or employment of profit and such other categories of emoluments as may be prescribed) being emoluments from which income tax is deductible pursuant to the Income Tax (Employments) Regulations, whether or not tax in fact falls to be deducted therefrom;

First  
Schedule.

“employed person” means a person over the age of eighteen and under retirement age gainfully occupied in employment specified in the First Schedule and earning not less than the minimum wage as prescribed under the Minimum Wage Act;

“employer” means any person who has in his employment a person who is required to pay education tax pursuant to this Act;

“income tax” means income tax payable pursuant to the Income Tax Act;

“income tax year” means the year of assessment as defined in the Income Tax Act;

“retirement age” means the age of sixty-five years;

“self-employed person” means, subject to section 3, a person gainfully occupied in Jamaica who, in relation to that occupation, is not an employed person;

“taxpayer” means any employed person, self-employed person or domestic worker and any employer who is required to pay tax pursuant to this Act;

“tax week” means the period of seven days commencing immediately after twelve o'clock midnight on each Sunday and ending at twelve o'clock midnight on the Sunday next following;

“tax year” means the period of fifty-two or fifty-three weeks beginning with the first Monday of January in any calendar year and ending on the Sunday immediately before the first Monday of the succeeding calendar year but in relation to the year 1983 it means the period beginning with the first Monday of July, 1983 and ending on the Sunday immediately before the first Monday in January, 1984;

“wages” includes salary or any other remuneration.

3.—(1) For the purposes of this Act, taxpayers shall be divided into the following categories—

Categories  
of tax-  
payers.

- (a) employed persons;
- (b) self-employed persons;
- (c) employers.

(2) The Minister may by regulations modify the application of subsection (1) in relation to cases where it appears to him desirable to do so by reason of the nature or circumstances of a person’s employment or otherwise, and, without prejudice to the generality of the foregoing, such regulations may provide—

- (a) for disregarding or for treating as not being employment, either as a self-employed person or as an employed person—
  - (i) employment which in the opinion of the Minister is of a casual or subsidiary nature or in which the person concerned is engaged only to an inconsiderable extent;
  - (ii) employment in the service, or for the purposes of the trade or business, or as a partner, of a relative of the person concerned;

- (iii) such employment in the service of, or in the service of a person employed to, such international organizations or countries (other than Jamaica), as may be specified in the regulations;
- (b) for treating as employment as an employed person—
  - (i) such employment as a self-employed person as may be specified in the regulations;
  - (ii) such employment outside Jamaica in continuation of gainful employment in Jamaica as may be specified in the regulations;
- (c) for treating as employment as a self-employed person—
  - (i) such employment as an employed person as may be specified in the regulations;
  - (ii) such employment outside Jamaica in continuation of gainful employment in Jamaica as may be specified in the regulations;
- (d) for treating for the purposes of this Act, or of such provisions thereof as may be specified in the regulations, a person's employment either as an employed person or as a self-employed person as—
  - (i) continuing during periods of holiday, incapacity for work or in such other circumstances as the Minister thinks appropriate;
  - (ii) ceasing in such circumstances as may be prescribed.

Imposition  
of educa-  
tion tax.

4.—(1) Subject to the provisions of section 6, education tax shall be payable under this Act by taxpayers in accordance with the provisions of this section.

(2) Education tax shall be payable in such manner and on such terms and conditions as may be prescribed in regulations, so, however, that different rates of tax, different method of payment and different terms and conditions may be prescribed for different categories of taxpayers.

(3) Any regulations made pursuant to subsection (2) shall be subject to affirmative resolution of the House of Representatives and may be made to have effect from such date as may be specified therein not being a date earlier than the 1st day of July, 1983.

(4) Subject to the provisions of this Act and the regulations, no person may pay education tax unless he is liable to do so.

(5) The Minister may provide by regulations for the exemption of persons specified in those regulations, in whole or in part, from liability to pay education tax.

(6) Until varied or revoked by regulations made under section 3(2) or under subsection (2) of this section the provisions of the Second and Third Schedules shall have effect.

Second  
and Third  
Schedules.

(7) All regulations made under section 3(2) or under subsection (2) of this section shall have the same force and effect as if they were contained in the Second or Third Schedule, as the case may be.

5.—(1) Subject to the provisions of this Act, and except insofar as regulations otherwise provide, the provisions of the Income Tax Act, or any regulations thereunder, concerning payment, collection and recovery of income tax, and the enforcing of payment shall apply to education tax, in the same way as they apply to income tax; and no obligation as to secrecy imposed by statute or otherwise on persons employed in relation to income tax shall prevent information obtained in connection with the assessment or collection of income tax from being disclosed by or under the authority of the Commissioner of Taxpayer Audit and Assessment in connection with the operation

Income tax  
effects of  
this Act.

L.N  
165/1999.

of this Act relating to the calculation or collection of tax under this Act.

(2) Nothing in this Act shall prevent the disclosure, for the purposes of this Act, of information relating to tax payable pursuant to this Act.

Liability of employer to pay tax due from employed persons.

6.—(1) Subject to subsection (2), or where regulations otherwise prescribe, an employer liable to pay tax in respect of a person employed by him shall, in the first instance, be liable to pay also, on behalf of and to the exclusion of that person, any tax payable by that person as an employed person for the same tax week and, for the purposes of this Act, the tax paid by an employer on behalf of an employed person shall be deemed to be tax paid by the employed person.

(2) Where a taxpayer is employed to more than one employer and the total emoluments of such taxpayer for the tax week exceeds the minimum wage, the tax payable by such taxpayer shall be in such manner and at such times as may be prescribed.

(3) Notwithstanding any contract to the contrary, an employer shall not be entitled to deduct from the emoluments of a person employed by him, or otherwise to recover from such person, the education tax (hereinafter referred to as “employer’s tax”) which the employer is liable to pay in respect of that person; and any employer who deducts or attempts to deduct the whole or any part of such employer’s tax from the emoluments of that person shall be guilty of an offence, and shall be liable—

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- (a) on summary conviction in a Resident Magistrate’s Court—
  - (i) in the case of a first offence, to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and
  - (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.

(4) An employer shall be entitled, subject to and in accordance with regulations, to recover from an employed person's pecuniary remuneration and not otherwise the amount of any education tax paid or to be paid by him on behalf of that person.

7.—(1) The following employers shall, subject to subsection (3), not be liable to pay employer's tax under this Act— Exemption.

- (a) a Ministry or department of Government;
- (b) [*Deleted by Act 28 of 2003, S. 2.*]
- (c) [*Deleted by Act 28 of 2003, S. 2.*]
- (d) any Parish Council;
- (e) the Kingston and St. Andrew Corporation;
- (f) the University of the West Indies.

(2) Nothing in subsection (1) shall exempt an employer referred to in that subsection from its obligation—

- (a) to deduct and account to the Commissioner for education tax required to be withheld from emoluments payable to persons employed by that employer; or
- (b) to render to the Commissioner returns and information required pursuant to this Act or the regulations.

(3) The Minister may, by notice published in the Gazette, exclude from the application of subsection (1) any statutory body or authority or any prescribed company, as the case may be, specified in that notice.

8. For the purposes of section 13 of the Income Tax Act, employer's tax payable pursuant to this Act shall be treated as expenses wholly and exclusively incurred in acquiring income.

Treatment of education tax paid by employer for purposes of income tax.



Employer  
failing to pay  
tax.

**9.—**(1) Where an employer who is liable to pay education tax in accordance with section 6, fails to pay such tax within the prescribed time, and the Commissioner is unaware of the amount, if any, which the employer is liable to pay, the Commissioner may give notice to such employer requiring him to render, within the time stated in the notice, a return showing the following particulars—

- (a) the name of every employed person to whom payment of wages was made by that employer during the period in question;
- (b) the amount of such wages paid; and
- (c) the amount of education tax due to be paid—
  - (i) on behalf of employed persons aforesaid; and
  - (ii) in respect of employer's tax.

(2) The Commissioner shall ascertain and certify the amount of education tax which the employer is liable to pay to the Commissioner in respect of the period in question.

(3) The production of the certificate issued by the Commissioner under subsection (2), shall be sufficient evidence that the amount shown in the said certificate is the amount of education tax that the employer is liable to pay to the Commissioner in respect of the period in question until the contrary is proved.

Power of  
Minister to  
remit  
education tax.

**10.** The Minister may remit the whole or any part of the education tax payable by any person if he is satisfied that it would be just and equitable to do so; and notice of such remission shall be published in the *Gazette*.

Designation of  
responsible  
officer by  
bodies  
corporate.

**11.—**(1) Where an employer is a body corporate such employer shall designate an officer of that body corporate (hereafter in this section referred to as the “responsible officer”) who shall be—

- (a) answerable for doing such acts, matters and things as are required to be done by virtue of this Act or the regulations for the payment of education tax; and
- (b) responsible for making payment to the Collector of Taxes of education tax payable on behalf of employed persons employed by that body corporate in accordance with the provisions of this Act or the regulations relating to the payment of such education tax.

(2) The employer shall give written notice to the Collector of Taxes of any designation made pursuant to subsection (1) and shall also notify the Collector of Taxes of any change in that designation.

(3) In the absence of any designation pursuant to subsection (1), the person who is the managing director of the body corporate or, as the case may be, the person who (by whatever name called) performs the duties normally carried out by a managing director or, if there is no such person, the person in Jamaica appearing to the Collector of Taxes to be primarily in charge of the body corporate's affairs shall for the purposes of this section be deemed to be the responsible officer.

(4) A responsible officer shall, within fifteen days after the end of each month, notify the Collector of Taxes of any outstanding balances of education tax payable by the body corporate as at the end of that month and any responsible officer who fails to do so shall be guilty of an offence, and shall be liable—

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- (a) on summary conviction in a Resident Magistrate's Court—
  - (i) in the case of a first offence, to a fine not exceeding two million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year; and
  - (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and

- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.

(5) A responsible officer who fails or neglects to carry out his duties in accordance with this section shall—

- (a) in the event of failure or neglect to make payment of education tax as required by this section, be jointly and severally liable (together with the body corporate) for the education tax and any penalty in relation thereto;
- (b) in any other case, be liable (together with the body corporate) for any penalties under this Act,

unless he satisfies the Collector—

- (i) that there were *bona fide* reasons for the failure or neglect and that payment of education tax could not have been made in the circumstances; or
- (ii) that he was overruled by the board of directors (hereinafter referred to as the board) or was otherwise prevented by the board or by any director thereof from carrying out his duties under this section.

(6) If the Collector is not satisfied as to the matters referred to in subsection (5), he shall advise the responsible officer concerned of his decision in writing.

(7) Where the responsible officer satisfies the Collector pursuant to subsection (5)(b)(ii) that he was overruled or prevented as mentioned in that subsection, each director shall be jointly and severally liable (together with the body corporate) for education tax and any penalty in relation thereto unless he proves that—

- (a) there were *bona fide* reasons for overruling the responsible officer or preventing payment and that payment of education tax could not have been made in the circumstances; or
- (b) he was neither a party to the decision by the board to overrule the responsible officer nor a party to any action by the board or any other director to prevent payment.

(8) A person who is designated a responsible officer shall not be liable in respect of education tax which became payable—

- (a) prior to his designation; or
- (b) during any period when, consequent on notification to the Collector, he is not the responsible officer.

(9) In this section—

“body corporate” means—

- (a) a statutory body or authority specified in a notice pursuant to section 7 (3); and
- (b) a company;

“company” means a company incorporated or registered under the Companies Act, not being a company exempt from liability to pay education tax pursuant to section 7.

**12.—**(1) If an employer has failed or neglected—

- (a) to pay any education tax which under this Act or the regulations he is liable to pay; or
- (b) to comply with the requirements either of this Act or the regulations relating to the payment and collection of such education tax and the furnishing of information relating thereto,

Offences  
and  
penalties.

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Sch. 3(a)

such employer shall be liable on summary conviction in a Resident Magistrate's Court to pay any amount outstanding and in addition a fine not exceeding two million dollars, or to a fine of treble the amount of education tax that is unpaid (whichever is greater), and, in default of payment thereof, to imprisonment for a term not exceeding one year.

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Sch. 3(b)

(2) If any person practises or is concerned in any fraudulent act, contrivance or device with intent to defraud the Commissioner of education tax, that person shall be liable—

- (a) on summary conviction in a Resident's Magistrate's Court—
  - (i) in the case of a first offence, to a fine not exceeding two million dollars, or to a fine of treble the amount of education tax that is unpaid (whichever is greater), and, in default of payment thereof, to imprisonment for a term not exceeding one year; and
  - (ii) in the case of a second or subsequent offence, to a fine not exceeding five million dollars, or to a fine of treble the amount of education tax that is unpaid (whichever is greater), or to imprisonment for a term not exceeding five years or to both such fine and imprisonment; and
- (b) on conviction on indictment in a Circuit Court, to a fine and, in default of payment thereof, to imprisonment for a term not exceeding ten years.

(3) Any sum payable under the foregoing provisions of this section to the Commissioner shall be recoverable as a penalty and any such sum, other than a fine, shall, on recovery, be treated as a payment in satisfaction of the unpaid education tax.

(4) Every person having any official duty or being employed in the administration of this Act shall regard and deal with as secret and confidential, all documents, information, returns, assessment lists or copies of such lists obtained from the Commissioner of Taxpayer Audit and Assessment and relating to the income or items of income of any person and shall make and subscribe a declaration to that effect before a Justice of the Peace.

(5) Every such person as is referred to in subsection (5) having possession of or control over any such documents, information, returns or assessment lists or copies of such lists relating to the income or items of income of any person who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists or copies of such lists to any person—

(a) other than a person to whom he is authorized by the Minister to communicate it; or

(b) otherwise than for the purposes of this Act,

shall be guilty of an offence and shall be liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.

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Sch.

(6) If any person is guilty of any contravention of any of the requirements of this Act or the regulations in respect of which no special penalty is provided, he shall, for each offence, be liable on summary conviction before a Resident Magistrate to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding six months.

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(7) No person shall be held to be guilty of an offence pursuant to this section in respect of any act or omission which took place prior to the 8th day of May, 1987.

Late filing  
penalty.  
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Sch. (4)

**12A.**—(1) Notwithstanding any other provisions of this Act, every person who fails to file a return under this Act within the time required shall be liable to pay a penalty of five thousand dollars for each month, or part of a month, during which the failure to file the return continues, up to a maximum of one million dollars, in addition to any other penalty that may be imposed on the person in respect of failure to file a return.

(2) A penalty that is incurred under subsection (1) shall be considered to be tax payable by the person who has incurred the penalty, in addition to any other tax that is payable by that person.

(3) The Commissioner General may waive or reduce a penalty that is incurred under subsection (1) if the Commissioner General is satisfied that there are circumstances that justify doing so.

Power of  
Minister to  
amend or vary  
monetary  
penalties.  
8/2014  
Sch. (4)

**12B.** The Minister may, by order subject to affirmative resolution, amend or vary any monetary penalty imposed by or under this Act.

General  
regulations as  
to payment  
and collection  
of education  
tax, etc.

**13.** Regulations may provide—

(a) for the payment and collection of tax under this Act;

- (b) for the return of tax paid in error;
- (c) (without prejudice to any other remedy) for the recovery on prosecutions brought under or by virtue of this Act, of education tax;
- (d) for calculating or estimating in such manner and on such basis as may be prescribed, the amount of a person's emoluments for any period and the rate of a person's emoluments;
- (e) for such ancillary matters as the Minister thinks necessary or desirable.



*EDUCATION TAX*

## FIRST SCHEDULE (Section 2)

*Gainful Employment*

1. Employment in Jamaica under any contract of service or apprenticeship, written or oral, and whether express or implied.
2. Employment as aforesaid outside Jamaica of a person domiciled in or having a place of residence in Jamaica—
  - (a) as master or member of the crew of any vessel, being a vessel registered in Jamaica, or any other vessel of which the owner, or, if there is more than one owner, the managing owner or manager, resides or has his principal place of business in Jamaica, or in any other capacity on board any such vessel;
  - (b) as pilot, commander, navigator or member of the crew of any aircraft flying the Jamaican flag, or in any other capacity on board any such aircraft:

Provided that, in either case, the employment in that other capacity is for the purposes of the vessel or aircraft or the crew or of any passengers or cargo or mails carried thereby.

3. Service as a member of the Jamaica Defence Force.
4. Employment outside Jamaica of a citizen of Jamaica employed by a Jamaican Embassy, Jamaican High Commission, a Jamaican Consulate or a Jamaican company, resident abroad.

## SECOND SCHEDULE (Section 4)

*The Education Tax Regulations, 1987*

[1st July, 1983.]

1. These regulations may be cited as the Education Tax Regulations, 1987.
2. Subject to the provisions of this Act and these Regulations, education tax shall be paid—
  - (a) by such taxpayers as are specified in the first column of the Appendix (hereinafter referred to as “specified taxpayer”) in accordance with the rates specified respectively in the second column of the Appendix; and
  - (b) by taxpayers, being employers, in accordance with the rates specified by reference to specified taxpayers respectively, in the third column of that Appendix.
- 3.—(1) The provisions of these Regulations shall not apply to such employees of Jamaican companies, or of the Government of Jamaica or of agencies of that Government, as are—
  - (a) not citizens of Jamaica; and
  - (b) resident abroad.

(2) In these Regulations "Jamaican company" means a company incorporated in Jamaica.

4.—(1) Education tax payable by self-employed persons shall be paid by such persons monthly to the Commissioner of Inland Revenue (hereinafter referred to as the Commissioner) within fourteen days after the end of every month aforesaid.

(2) Any employed person whose total emoluments in any week is less than the minimum wage shall be deemed to be a self-employed person for the purpose of these Regulations, and accordingly the provisions of paragraph 2 of the Appendix shall apply.

(3) Education tax payable by an employee (being a citizen of Jamaica) employed in Jamaica to a foreign Embassy, High Commission, Consulate or Agency of the United Nations, or any international organization entitled to diplomatic privileges under the *Diplomatic Immunities and Privileges Act*, shall be paid to the Commissioner, within fourteen days after the end of the month in which the emoluments are paid and for the purposes of section 4 of the Act, the employer of such an employee shall not be liable to pay education tax in respect of such employee.

(4) Education tax payable by employers shall be paid by such employers monthly to the Commissioner within fourteen days after the end of each month aforesaid.

(5) If any employer by reason of an error has paid to the Commissioner on account of education tax an amount which he is not liable so to pay, the amounts which he is liable so to pay subsequently during the same tax year shall be reduced by the amount so overpaid.

5.—(1) Where a taxpayer is employed to more than one employer and such taxpayer's emoluments from each employer in any week does not exceed the minimum wage, but the total sum of emoluments in that week exceeds the minimum wage, such taxpayer shall be deemed to be a self-employed person and shall pay his tax, in accordance with the provisions of paragraph 2 of the Appendix, within fourteen days after the end of every month to the Commissioner.

(2) Where a taxpayer is a domestic worker and such taxpayer's emoluments in any week exceeds the minimum wage, the employer of that taxpayer shall deduct and pay such taxpayer's education tax within fourteen days after the end of every month to the Commissioner.

6.—(1) Any taxpayer, being an employed person, shall be entitled to inspect the receipt issued by the Commissioner to the employer of such taxpayer showing the payment of education tax by that employer to the Commissioner.

(2) An employer shall, at the request of any taxpayer employed by him, afford such taxpayer the opportunity of inspecting the receipt referred to in paragraph (1).

7.—(1) Every employer shall keep a record of remuneration containing, in relation to each employed person in his employment, the following particulars—

- (a) the name and national insurance number of the employed person;
- (b) the total emoluments paid to such employed person by that employer and the period in relation to which such emoluments are paid;
- (c) the amounts deducted from the employed person's emoluments pursuant to this Act.

(2) Any employer who fails to keep a record in accordance with paragraph (1) shall be liable on summary conviction in a Resident Magistrate's Court in respect of each offence to a fine not exceeding three hundred dollars and to an additional fine not exceeding twenty dollars for each day on which the offence is continued after conviction.

(3) Every employer, whenever called upon to do so by the Commissioner or any officer authorized by the Commissioner, shall produce to the Commissioner or such other officer, as the case may be, for inspection at the employer's premises—

- (a) all wage sheets and other documents or records relating to the calculation or payment of the wages of his employees in respect of the years or months specified by such Commissioner or officer or to the deduction of tax pursuant to this Act;
- (b) such of those wage sheets or other documents or records as may be specified by the Commissioner or other officer.

(4) The Commissioner may, by reference to the information obtained from an inspection of the documents and records produced under paragraph (3), on the occasion of each inspection prepare a certificate showing—

- (a) the amount of tax which it appears from the documents or record so produced that the employer is liable to pay in respect of education tax; and
- (b) any amount of such education tax which has not been paid to the Commissioner.

(5) The production of such a certificate shall be sufficient evidence that the employer is liable to pay to the Commissioner in respect of the period specified in the certificate the amount shown therein pursuant to paragraph (4) (b); and any document purporting to be such a certificate shall be deemed to be such a certificate until the contrary is proved.

8.—(1) Every self-employed person shall keep a record of his earnings showing the following particulars—

- (a) his name and national insurance number;
- (b) the amounts deducted from his earnings pursuant to this Act.

(2) Any self-employed person who fails to keep a record in accordance with paragraph (1) shall be liable on summary conviction in a Resident Magistrate's Court in respect of each offence to a fine not exceeding one thousand dollars and to an additional fine not exceeding two hundred dollars for each day on which the offence is continued after conviction.

(3) Every self-employed person, whenever called upon to do so by the Commissioner or any officer authorized by the Commissioner shall produce to the Commissioner or such other officer as the case may be, for inspection at the self-employed person's premises, the record required to be kept pursuant to paragraph (1) or such other documents as may be specified by the Commissioner or other officer.

(4) The Commissioner may, by reference to the information obtained from an inspection of the record and documents produced under paragraph (3), on the occasion of each inspection prepare a certificate showing—

- (a) the amount which it appears from the documents or record so produced that the self-employed person is liable to pay in respect of education tax; and
- (b) any amount of education tax which has not been paid to the Commissioner.

(5) The production of such a certificate shall be sufficient evidence that the self-employed person is liable to pay to the Commissioner in respect of the period specified in the certificate the amount shown therein pursuant to paragraph (4) (b); and any document purporting to be such a certificate shall be deemed to be such a certificate until the contrary is proved.

## APPENDIX

(Regulation 2)

| Specified Taxpayers   | Rate of education tax payable by employee or by self-employed person                             | Rate of education tax payable by employer  |
|---|--|--|
| <p>L.N.<br/>562/89</p> <p>1. Employed Persons—</p> <p>(a) An employed person over the age of 18 years and under retirement age employed as a domestic worker.</p> <p>(b) A citizen of Jamaica over the age of 18 years and under retirement age employed by Embassies, High Commissions, Consulates or United Nations Agencies situated in Jamaica.</p> <p>(c) A person who is not a citizen of Jamaica, over the age of 18 years and under retirement age resident in Jamaica and employed therein other than to Embassies, High Commissions, Consulates or United Nations Agencies.</p> | <p>20 cents per week</p> <p>2 per cent of his emoluments</p> <p>2 per cent of his emoluments</p> | <p>20 cents per week</p> <p>3 per cent of the emoluments of that person</p> <p>3 per cent of the emoluments of that person</p> |

[The inclusion of this page is authorized by L.N. 50/1990]

| Specified Taxpayers  | Rate of education tax payable by employee or by self-employed person | Rate of education tax payable by employer   |
|--|--|---|
| (d) Any employed person over the age of 18 years and under retirement age other than those specified at sub-paragraphs (a), (b), and (c).  | 2 per cent of his emoluments   | 3 per cent of the emoluments of that person |
| (e) A citizen of Jamaica over the age of 18 years and under retirement age employed by a Jamaican Embassy, Jamaican High Commission, Jamaican Consulate, or a Jamaican company, resident abroad. | 2 per cent of his emoluments   | 3 per cent of the emoluments of that person |
| 2. Self-Employed Persons—  |  |   |
| (a) earning in any week less than the minimum wage;  | Nil  |   |
| (b) other than those specified under sub-paragraph (a).  | 2 per cent of his earnings   |   |

**EDUCATION TAX****THIRD SCHEDULE**

(Section 4)

*The Education Tax (Classification) Regulations, 1987*

1. These Regulations may be cited as the Education Tax (Classification) Regulations, 1987.

2. In these Regulations—

“head of mission” has the same meaning as in section 2 of the Diplomatic Immunities and Privileges Act;

“hospital” means any institution for the reception and treatment of persons suffering from illness or mental defectiveness, any maternity home, and any institution for the reception and treatment of persons during convalescence or persons requiring medical rehabilitation and includes clinics, dispensaries and out-patient departments maintained in connection with any such institution or home as aforesaid;

“member of mission” in relation to a head of mission has the same meaning as in subsection (2) of section 4 of the Diplomatic Immunities and Privileges Act, save that it does not include a domestic worker.

Appendix I  
Part I. 3.—(1) Subject to paragraph (2) and regulation 4, every taxpayer shall, in respect of any employment specified in Part I of Appendix I, be treated for the purposes of the Act as an employed person insofar as he is gainfully occupied in such employment.

Part II. (2) Subject to regulation 4, every taxpayer shall, in respect of employment specified in any paragraph of Part II of Appendix I, be treated for the purposes of the Act as a self-employed person insofar as he is gainfully occupied in such employment.

Appendix II. 4. Any employment specified in any paragraph of Appendix II shall be treated for the purposes of the Act as not being employment either as an employed person or as a self-employed person.

## APPENDIX I

(Regulation 3)

## PART I

*Employments in respect of which, subject to the provisions of regulations 3 (2) and 4, persons are treated as employed persons*

Employment of a medical practitioner or a dental practitioner—

- (a) involving whole-time service in any hospital; or
- (b) in which he is wholly or mainly engaged and is remunerated by salary.

## PART II

*Employments in respect of which, subject to the provisions of regulation 4, persons are treated as self-employed persons*

1. Employment of a person in any of the offices mentioned in subsection (6) of section 1 of the Constitution of Jamaica, other than employment on the personal staff of the Governor-General.

2. Employment of a person in any employment by virtue of which he would but for the provisions of this paragraph be an employed person, if his employer is not ordinarily resident in Jamaica and has no place of business in Jamaica.

3. Employment as an agent paid by commission or fees or a share in the profits, or partly in one and partly in another of such ways, where the person so employed is mainly dependent for his livelihood on his earnings from some occupation other than employment as such an agent, or where he is ordinarily employed as such an agent by more than one employer and his employment under no one of such employers is that on which he is mainly dependent for his livelihood.

4. Employment under a contract of service by the taxpayer's wife.

5. Employment of a person who is a citizen of Jamaica in any employment mentioned in paragraph 3, 4, 5 or 6 of Appendix II.

## APPENDIX II

*Employment which is treated as not being employment either as an employed person or as a self-employed person*

1. Employment of a married woman (whether or not under contract of service) by, or as partner of, or in any similar association with, her husband.



2. Employment without pecuniary remuneration by the employed person's father, mother, grandfather, grandmother, step-father, step-mother, son, daughter, grandson, grand-daughter, step-son, step-daughter, brother, sister, half-brother or half-sister.
3. Employment of any person who is not a citizen of Jamaica as a head of mission or member of mission of a head of mission.
4. Employment of any person who is not a citizen of Jamaica—
  - (a) as a consular officer or consular employee as defined in the Diplomatic Immunities and Privileges Act; or
  - (b) by virtue of which there have been conferred on such person the like immunity from suit and legal process and the like inviolability of official archives as are accorded to consular officers of a foreign Sovereign Power under that Act.
5. Employment or service of any person who is not a citizen of Jamaica as a member of the armed forces of any country other than Jamaica.
6. Employment, otherwise than as a domestic worker, of any person who is not a citizen of Jamaica by an international organization of which Jamaica or the Government of Jamaica is a member.