

Jamaica Dispute Resolution Profile

(Last updated: 21.05.2023)

General Information

- **Jamaica tax treaties are available at:**

<https://www.jamaicatax.gov.jm/web/guest/tax-agreements>

- **All MAP request should be made to:**

The Commissioner General, Tax Administration Jamaica, 6th Floor Donald Sangster Building, 116 East Street, Kingston, Jamaica

Telephone: 876-922-3470-9, Email: disputeresolution@taj.gov.jm

[please should provide information (e.g. name and designation/title, organisation) on the CA(s) the taxpayer should contact for making a MAP request and the contact details (e.g. telephone number, email address, fax number, office address) of the CA(s).

If there are different CAs for different types of MAP requests (e.g. taxpayer specific cases involving transfer pricing, taxpayer specific cases involving issues other than transfer pricing, cases of a general nature which concern or may concern a category of taxpayers), please provide the relevant CA information for each of the different types of MAP requests.]

- **APA request should be made to:**

General Manager, Tax Administration Jamaica, Large Taxpayer Office, Constant Spring Revenue Service Centre

191 Constant Spring Road, Kingston 8

Tel: (876) 969-0000, Fax: (876) 755-3147

E-mail: ltouser@taj.gov.jm

Jamaica Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No such agreements yet		
2.	Are bilateral APA programmes implemented? If yes:	Yes	Bilateral APA programmes were introduced in 2016	http://www.japarliament.gov.jm/attachments/article/341/The%20Income%20Tax%20(Amendment)%20(No.%2002)%20Act,%202015-final%20No.%2030.pdf
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes	Section 4(2) of the Income Tax (Transfer Pricing Agreement Rules) 2015 provides for roll back prior to the period of request.	https://www.japarliament.gov.jm/attachments/article/530/The%20Income%20Tax%20(Transfer%20Pricing%20Agreement)%20Rules,%202015%20.pdf
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	No		
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? 	Yes	Information available in our Transfer Pricing Agreement - Practice Note	https://www.jamaicatax.gov.jm/documents/10194/19971/TPA+PN+June_04_18+version-+Final_06062018.pdf/5c565a0f-eb05-f89a-6dea-5bdbc631143a
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	Yes	JA\$10,000	

Jamaica Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	No	There are no bilateral APAs to date	
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	Auditors are exposed to international training hosted by UN, OECD, CIAT, CARICOM, CARTAC and World Bank	
4.	Is other information available on preventing tax treaty-related disputes?	Yes	Section 13 of the Tax Administration Jamaica Act provides for private rulings that allows a taxpayer to obtain a binding decision of the Commissioner General, on the application of our income tax laws to a transaction or transactions contemplated by the taxpayer. Private rulings include the interpretation of tax treaty provisions (other than transfer pricing)	https://www.japarliament.gov.jm/attachments/341_The%20Tax%20Administration%20Jamaica%20Act,%202013.pdf

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).)

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

Jamaica Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes		
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	Jamaica's policy is to entertain discussions on all treaty related matters with a view to remedy any issue of taxation not in accordance with the provisions.	
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Jamaica's policy is to entertain discussions on domestic anti-abuse provisions to the extent that it may result in double taxation.	
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	An audit settlement does not prevent a taxpayer from accessing MAP.	
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes		
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No		
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	There is nothing to preclude a taxpayer from accessing MAP where domestic remedies were sought. However the taxpayer would be asked to suspend the	

Jamaica Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			MAP process, if a domestic remedy is actively being pursued.	
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	Jamaica's competent authority is bound by the decisions of the court, and therefore cannot vary such a decision. In this case relief from double taxation may be sought from our treaty partner. However a taxpayer will still have recourse to MAP after an administrative decision is issued.	
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	No		
14.	Are there specific timeline for the filing of a MAP request?	Yes	A taxpayer must notify the competent authority within the time limits, if any, specified in the applicable tax convention.	https://www.jamaicatax.gov.jm/web/guest/tax-agreements
15.	Are guidance on multilateral MAPs publicly available?	No		
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	Once a MAP case is opened, a taxpayer will be requested to file a notice of objection to our Tax Dispute Resolution Branch, if not already submitted. A notice of objection suspends collections procedures pending the resolution of the MAP case.	

Jamaica Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
17.	Are there any fees charged to taxpayers for a MAP request?	No		
18.	Is there any other information available on availability and access to MAP?	No		

Jamaica Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No		
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No		
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No		
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No		
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Yes	MAP arbitration is available in our double taxation agreements with Italy and Japan	https://www.jamaicatax.gov.jm/web/guest/tax-agreements
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	No		

Jamaica Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	See detailed explanation	Our treaty policy does not preclude the inclusion of MAP Arbitration articles, however we have included such articles in our treaties only under specified circumstances.	
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	No		
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	No	Detailed MAP guidance not yet available	
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes		
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation	No		

Jamaica Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	Convention included in all of your jurisdiction's tax treaties)?			
27.	Is there any other information available on resolution of MAP cases?	No		

[Jurisdiction] Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No		
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No		
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes		
31.	Is there any other information available on the implementation of MAP agreements?	No		