



APA & MAP Country Guide 2019 – Jamaica

CONNECTING THE DOTS OF INTERNATIONAL TAX CONTROVERSY



Jamaica

APA Program

KEY FEATURES

<p>Competent authority</p>	<p>The Commissioner General for unilateral APAs; and the Minister of Finance and the Public Service as delegated to the Commissioner General of the Tax Administration Jamaica or an authorized representative (i.e., the Deputy Commissioner General, Legal Support Division) for bilateral and multilateral APAs.</p>
<p>Relevant provisions</p>	<p>Jamaica's APA program is government by section 17D of the Income Tax Act, which is further supplemented by the Income Tax (Transfer Pricing Agreement) Rules, 2015. MAP provisions in the relevant tax treaties are the legal basis for a bilateral or multilateral APA.</p>
<p>Types of APAs available</p>	<p>Unilateral, bilateral, and multilateral APAs are available.</p>
<p>Acceptance criteria</p>	<p>Any person who carries out connected transactions with another person may request the Commissioner General to enter into an APA. The request must be in writing. The Commissioner General may reject the request, taking into account the expected benefits or has sufficient reasons to do so.</p>
<p>Key timing requests, deadlines</p>	<p>No specific guidance.</p>
<p>APA term limits</p>	<p>There is a five-year maximum term for an APA, except where it concerns the implementation of agreements reached under MAP negotiations.</p>
<p>Filing fee</p>	<p>No fee is applicable for unilateral APA. The fees for a bilateral APA and multilateral APA are JMD10,000 and JMD15,000, respectively (approx. USD77 and 116).</p>

Rollback availability	Rollback is available to taxpayers.
Collateral issues	No specific guidance.

PRE-FILING REQUIREMENTS

Overview	No specific guidance.
Anonymous pre-filing availability	No specific guidance.

APPLICATION REQUIREMENTS

Content of application	<p>An APA request shall be accompanied by:</p> <ul style="list-style-type: none"> • a description of the applicant's and the connected person's activities, of the controlled transactions among them, and of the proposed scope and duration of the determination; • a proposal by the person describing the comparability factors that are regarded as significant to the circumstances of the case, the selection of transfer pricing method and critical assumptions as to future events under which the determination is proposed; • an identification of any other country or countries that the person wishes to participate in the arrangements; and • any other information the person may consider relevant or the Commissioner General may prescribe.
Language	The documentation should be submitted in English.
SME provisions	No specific guidance.

OTHER PROCEDURAL CONSIDERATIONS

General	The Commissioner General is subject to confidentiality concerning trade secrets and other sensitive information submitted to it during the APA proceedings.
Monitoring & compliance	An APA may contain consequential obligations including the obligation to submit annual APA compliance notice (form is prescribed) and other record keeping requirements.
Renewal procedure	No specific guidance.

MAP Program

KEY FEATURES

Competent authority	The Competent Authority of Jamaica is the Minister of Finance and the Public Service as delegated to the Commissioner General of the Tax Administration Jamaica or an authorized representative, (i.e. the Deputy Commissioner General, Legal Support Division), who is responsible for negotiating and resolving MAP cases in accordance with a DTT.
Relevant provisions	Jamaica has signed a number of DTTs with other jurisdictions that contain the MAP provisions which form the legal basis for its MAP program.
Acceptance criteria	No specific guidance.
Key timing requests, deadlines	Most Jamaican tax treaties contain specific time limitations for seeking relief. Therefore, taxpayers must consult the appropriate DTT to establish the specific time limitations. Failure to notify the appropriate competent authorities within the applicable time limitations may result in double tax.

APPLICATION REQUIREMENTS

Content of application	No specific guidance.
Language	No specific guidance.

OTHER PROCEDURAL CONSIDERATIONS

Interaction with domestic proceedings

No specific guidance.

Arbitration

No specific guidance. There is generally no arbitration provision in Jamaica's tax treaties.

STATISTICS

APA

There are no statistics publicly available.

MAP

There are no statistics publicly available.

Double Taxation Treaty Network

The following treaties include MAP provisions which are the basis for bilateral and multilateral APA negotiations:

Canada	Israel	Switzerland
China	Mexico ^(v)	United Kingdom
Denmark	Norway	United States
France	Spain	
Germany	Sweden	

CARICOM treaty which include the following signatories:

Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, St. Kitts & Nevis, St. Lucia, St. Vincent and the Grenadines, Trinidad and Tobago

NOTES

- I denotes treaties with MAP arbitration provisions.
- II denotes treaties with the USSR that remain applicable until a separate tax treaty is concluded.
- III denotes treaties between the countries' representative office in Taipei and the Taipei Economic and Cultural Office in the relevant country.
- IV denotes treaties that became effective within the last five years.
- V denotes treaties that are awaiting ratification.
- VI denotes MAP provisions identical to para 3, art 25 of the OECD Model Convention with respect to Taxes on Income and on Capital.
- VII arbitration is to be conducted under the statutes of the ECJ.
- VIII arbitration is to be conducted under the statutes of the ICJ.

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