

# ABILL

ENTITLED

AN ACT to Amend the Income Tax Act.

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BE IT ENACTED by the Parliament of Jamaica, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:—

**1.** This Act may be cited as the Income Tax (Amendment) Act, 2026, and shall be read and construed as one with the Income Tax Act (hereinafter referred to as the “principal Act”) and all amendments thereto.

Short title  
and  
construction.

Amendment  
of section 5  
of principal  
Act.

**2. Section 5 of the principal Act is amended—**

- (a) by deleting the word “or” at the end of subsection (1)(c)(iv)(A);
- (b) in subsection (1)(c)(iv)(B), by inserting immediately after the semicolon, the word “and”;
- (c) by inserting next after subsection (1)(c)(iv)(B), as amended, the following as subsection (1)(c)(iv)(C)—

“ (C) with effect from November 1, 2025, any payment, for a period specified by notice made by the Minister and published in the *Gazette*, not exceeding in the aggregate two hundred thousand dollars or such other sum as may be prescribed by the Minister, by order, subject to affirmative resolution in the House of Representatives, which is paid by an employer to an employee, for personal recovery and welfare due to loss or damage suffered from the effects of a public disaster declared by Proclamation made by the Governor-General in respect of an event referred to section 20(2)(c) of the Constitution of Jamaica or a hazard which is the subject of an order under section, 26 of the Disaster Risk Management Act;”.

Amendment  
of section 13  
of principal  
Act.

**3. Section 13 of the principal Act is amended—**

- (a) deleting the full stop at the end of subsection (1)(v) and substituting therefor a semicolon; and
- (b) inserting next after subsection (1)(v), as amended, the following as sub-subparagraph (w)—

“ (w) any payments borne and made by an employer to an employee, pursuant to section 5(l)(c)(iv)(C).”.

Amendment  
of section 67  
of principal  
Act.

**4. Section 67 of the principal Act is amended by—**

- (a) deleting subsection (2) and substituting therefor the following—

“ (2) Every return of income—

- (a) in respect of a person other than a body corporate, for the year of assessment 2025, and any subsequent year of assessment, shall be delivered on or before the 15th day of March in the year next following such year of assessment;
- (b) in respect of a body corporate, the year of assessment 2025, and any subsequent year of assessment, shall be delivered on or before the 15th day of April in the year next following such year of assessment,

however, the Commissioner General may, on the application of any person, extend the time for delivery of the return of that person to such later date as the Commissioner General may specify, in writing.”;

- (b) deleting subsection (5) and substituting therefor the following—

“ (5) Every person delivering a return of income, shall include with the return, a statement in the prescribed form or such form as may be agreed by the Commissioner General, of the tax chargeable on that income under this Act, indicating how much (if any) of that tax remains unpaid and the tax so indicated as unpaid shall be treated as if it had been the subject of a notice of assessment served on that person and—

- (a) in the case of a person other than a body corporate, specifying as the collection date, the 15th day of March next following the end of the year of assessment;

- (b) in the case of a body corporate, specifying as the collection date, the 15th day of April next following the end of the year of assessment.”.

Amendment of the Income Tax (Employments) Regulations.

**5.** Regulation 14(6) of the Income Tax (Employments) Regulations is amended by—

- (a) deleting the full stop at the end of sub-paragraph (j) and substituting therefor a semicolon; and
- (b) inserting next after sub-paragraph (j), the following as sub-paragraph (k)—
  - “(k) any payments made by an employer to an employee, pursuant to section 5(1)(c)(iv)(C) of the Act”.

Passed in the House of Representatives this 10th day of February, 2026.

JULIET HOLNESS  
*Speaker.*

## MEMORANDUM OF OBJECTS AND REASONS

This Bill seeks to amend the Income Tax Act (“the Act”) and the Income Tax (Employments) Regulations to facilitate a relief-support regime that allows for a non-taxable treatment of disaster relief honorarium made by employers to employees during periods in which a declaration of disaster has been issued pursuant to section 20 of the Constitution of Jamaica or on the occurrence of a hazard which is the subject of an order under section 26 of the Disaster Risk Management Act. The Government recognized the need for the implementation of this policy as another important response to the needs brought on by Hurricane Melissa.

In addition, this Bill seeks to amend the Act to change the annual income tax filing and payment date for corporate income tax, from March 15 to April 15 with effect from the 2025 year of assessment.

FAYVAL WILLIAMS  
Minister of Finance and the Public Service.

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AN ACT to Amend the Income Tax Act.

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As passed in the Honourable House of Representatives.

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5.—(1) Income tax shall, subject to the provisions of this Act be payable by every person at the rate or rates specified

(iv) the said emoluments shall not include—

- and any order under sub-paragraph (B) may include provision whereby portions of sums mentioned in that sub-paragraph which are not excepted by the order may be treated as income accruing over such period as may be specified in the order.

13.—(1) For the purpose of ascertaining the chargeable income or statutory income, as the case may require, of any

(v) the amount of any payment which qualifies for deduction under this Act by virtue of the provisions of the Employees Share Ownership Plan Act.

67.—(1) Subject to the provisions of Part I of the Second

(2) Every return of income for any year of assessment shall be delivered on or before the 15th day of March in the year next following such year of assessment, so, however, that the Commissioner of Inland Revenue may,

on the application of any person, extend the time for delivery of that person's return to such later date as he may specify in writing.

... ..

(5)(a) On the receipt of the notice of objection referred to in subsection (4), the Commissioner may require the person giving the notice of objection—

- (i) to deliver (if he has not already done so) within thirty days or such longer period as the Commissioner may permit, a return of income for the years of assessment which in the opinion of the Commissioner are affected by the notice of objection;
- (ii) to furnish within such period as the Commissioner may specify, such particulars as the Commissioner may deem necessary with respect to the income of the person assessed and to produce all books and other documents in his custody or under his control relating to such income,

and may by notice summon any person who he thinks is able to give evidence respecting the assessment to attend before him and may examine such person on oath or otherwise.

(b) Any person who without lawful excuse refuses or neglects to attend or to give evidence in pursuance of a notice served on him under paragraph (a), or to produce any books or documents which he is required to produce under the said paragraph, or who refuses to answer any lawful question touching the matters under consideration, or who knowingly or wilfully gives any false evidence before the Commissioner, shall be guilty of an offence against this Act.

(c) Where the person giving the notice of objection refuses or neglects to deliver any return or furnish any particulars or to produce any books or documents, as the case may be, required by the Commissioner under paragraph (a), within the period prescribed by or pursuant to that paragraph, the notice of objection served by such person shall cease to have effect and the assessment as made shall, subject to section 81, be final and conclusive for all purposes of this Act as regards such person.

#### SECTION 14 OF THE INCOME TAX (EMPLOYMENTS) REGULATIONS WHICH IT IS PROPOSED TO AMEND

14.—(1) On the occasion of any payment of emoluments to the employee, the employer, except where these Regulations otherwise provide, shall ascertain the cumulative emoluments of the employee at the date of the payment, the cumulative gross tax thereon, the cumulative tax free emoluments and the corresponding cumulative net tax

... ..

(6) The employer shall record either on the tax deduction card or in such other form as may be authorized by the Commissioner, the following particulars regarding every payment of emoluments which he makes to the employee, namely—

- (a) the date of the payment;
- (b) the gross amount of the emoluments;
- (c) the amount of his gross emoluments in respect of which the Commissioner has agreed he qualifies for relief from income tax;
- (d) the taxable emoluments to that date;
- (e) the cumulative taxable emoluments in relation to the said date;
- (f) the cumulative gross tax in relation to that date;
- (g) the cumulative tax-free emoluments appropriate to that date;
- (h) the cumulative net tax to the said date;
- (i) the amount of tax, if any, deducted or repaid on making the payment;
- (j) any benefits, perquisites or facilities provided for the employee (whether in money or otherwise).

