



Kingston and St. Andrew Municipal Corporation

Guidelines – Trade Licence

Any person carrying on a trade or business (retailer or wholesale) is required to take out a Trade Licence. The Trade Licence can be obtained at the Tax Administration of Jamaica (TAJ). The Trade Licence is applicable to:

Merchant or General Factor

For each designated place of business with capability to store in and deliver out of public and other warehouse.

Wholesale Dealer

For each designated place of business with capability to store in and deliver out of public and other warehouse.

Retail

For each designated place of business.

Auctioneer or Commission Agent

For each designated place of business and person carrying on business

Wharfinger

For each wharf

Supercargo

For each person carrying on a business.

Propriety of newspaper

For each designated place of business.

Steps to take to purchase a Trade Licence

1. File an annual return with details for each branch of the business as to either of the following (retailers only).

- a) Turnover for the twelve consecutive months immediately preceding the first day of April; or
 - b) For the preceding calendar year; or
 - c) Estimated turnover where applicant has no previous records of trading as a retailer; or
 - d) Computed turnover (Notional) where the business has been operating for a portion of a year.
2. Pay requisite fee at the Tax Administration of Jamaica (TAJ).
 3. Licence issued by the Tax Administration of Jamaica (TAJ).

Fees

Categories	Description	Annual Turnover	Fees (\$)
<i>Merchant, General Factor or Wholesale dealer</i>	For each designated place of business with liberty to store in and deliver out of public and other warehouse	N/A	5,000.00
<i>Auctioneer or Commission Agent</i>	For each person carrying on business and shall include one designated place of business	N/A	5,000.00
<i>Wharfinger</i>	For each wharf	N/A	5,000.00
<i>Super-Cargo</i>	For each person carrying on a business	N/A	5,000.00
<i>Proprietor of a Newspaper</i>	For each designated newspaper Daily	N/A	5,000.00
	Other than daily	N/A	1,000.00
<i>Grade 1 Retailer</i>	For each designated place of business	Annual turnover less than \$500,000	2,500.00
<i>Grade 2 Retailer</i>	For each designated place of business	Annual turnover exceeds \$500,000 but less than \$1,000,000	5,000.00
<i>Grade 3 Retailer</i>	For each designated place of business	Annual turnover exceeds \$1,000,000 but less than \$2,500,000	10,000.00

Categories	Description	Annual Turnover	Fees (\$)
<i>Grade 4 Retailer</i>	For each designated place of business	Annual Turnover exceeds \$2,500,000 but less than \$5,000,000	15,000.00
<i>Grade 5 Retailer</i>	For each designated place of business	Annual turnover exceeds \$5,000,000 but less than \$10,000,000	25,000.00
<i>Grade 6 Retailer</i>	For each designated place of business	Annual turnover exceeds \$10,000,000 but less than \$15,000,000	35,000.00
<i>Grade 7 Retailer</i>	For each designated place of business	Annual turnover exceeds \$15,000,000 but does not exceed \$25,000,000	45,000.00
<i>Grade 8 Retailer</i>	For each designated place of business	Annual turnover exceeds \$25,000,000 but less than \$50,000,000	55,000.00
<i>Grade 9 Retailer</i>	For each designated place of business	Annual Turnover exceeds \$50,000,000 but less than \$100,000,000	65,000.00
<i>Grade 10 Retailer</i>	For each designated place of business	Annual turnover exceeds \$100,000,000	75,000.00

Penalty for Non- Compliance

- Failure to file returns will result in an assessment being made by the collector of taxes and served on the non-compliant individual.
- All arrears are collectable up to seven years (inclusive of current year)
- Levy goods and chattels of business and/or court action.