

Building trust, solving problems

PwC in the Caribbean 2016



pwc



Best wishes for 2016!

To our clients and friends,

On behalf of our partners and staff across the Caribbean region, I'd like to wish you all the best for 2016.

As I reflect on 2015, it's clear that our success across the region is largely due to the strength of our relationships. I'd like to thank you for your ongoing trust and support and the candour you provided during our annual client survey. Your direct feedback enables our teams to tailor our approach for each client to ensure that we are consistently delivering the highest value in the areas where you need it most.

At PwC, we're focused on working with our clients and communities to build trust in society and solve important problems. And we're committed to being a catalyst for change by using our skills, voices and relationships to influence and work with others to make a difference and create a lasting impact on the Caribbean and the world around us.

I hope you enjoy this calendar and find the information we've gathered for you useful – and that 2016 is a year of growth and success for you, both personally and professionally.

Warm regards,

A handwritten signature in red ink, appearing to be 'D Johnston', written in a cursive style.

Darren Johnston, *CEO, PricewaterhouseCoopers Caribbean Region Ltd.*



U.S.A.

GULF OF
MEXICO

Bermuda

Bahamas

Turks and
Caicos

ATLANTIC
OCEAN

Cayman Islands

British Virgin
Islands







Jamaica

CARIBBEAN
SEA

Barbados

Trinidad
& Tobago

PwC in the Caribbean

<i>Territory</i>	<i>Office address</i>	<i>Telephone</i>	<i>Facsimile</i>	<i>Also contact for queries on</i>
The Bahamas (BS) 	Providence House, East Hill St. Nassau	(242) 302-5300	(242) 302-5350	
Barbados (BB) 	The Financial Services Centre, Bishop's Court Hill St. Michael BB14004	(246) 626-6700	(246) 436-1275	Anguilla, Antigua, Dominica, Grenada, Montserrat, St. Kitts-Nevis, St. Lucia, St. Vincent & the Grenadines
Bermuda (BM) 	Dorchester House, 7 Church Street West Hamilton HM 11	(441) 299-7136	(441) 295-1242	
British Virgin Islands (BVI) 	Level 2, 139 Main Street Road Town, Tortola	(284) 494-4100	(284) 494-4480	
Cayman Islands (KY) 	18 Forum Lane Camana Bay, Grand Cayman KY1-1104	(345) 949-7000	(345) 949-7352	
Jamaica (JM) 	Scotiabank Centre, Duke Street, Kingston	(876) 922-6230	(876) 967-1949	Belize
Trinidad & Tobago (TT) 	PricewaterhouseCoopers Building 11-13 Victoria Avenue, Port-of-Spain	(868) 299-0700	(868) 623-6025	Guyana
Turks & Caicos (TC) 	Abacus House, Tropicana Plaza Leeward Highway, Providenciales	(649) 946-4890	(649) 946-4892	

Offices also in Montego Bay (Jamaica) and San Fernando (Trinidad).



Atlantis Hotel Resort, Paradise Island The Bahamas



Often called 'Vegas on the Water', Atlantis Hotel Resort in the Bahamas is the largest resort and casino in the Caribbean and one of the largest resorts in the world. Included among the many attractions of the hotel is an eleven-acre dolphin residence, which houses 16 dolphins brought from the US after their home was destroyed by Hurricane Katrina.



January 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	31	1 New Year's	2
3	4	5	6	7	8	9
10	11 BS	12	13	14	15	16
17	18	19	20	21 BB	22	23
24	25 KY	26	27	28	29	30
31	1	2	Income Tax TT 15 Payroll Tax BB 15 BM 15 JM 14 TT 15 VAT BB 22 JM 29 TT 25 Withholding BB 15 JM 14			

December 2015

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					



Kingston Container Terminal Kingston, Jamaica



Cranes mark the Kingston Container Terminal, the Caribbean region's finest container terminal and transshipment port. Operations here began in 1975 at Port Bustamante in the magnificent Kingston Harbour, which is the 7th largest natural harbour in the world.



February 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
31	1	2	3	4	5	6
7	8	9	10	11	12	13
	TT	TT	JM KY			
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	1	2	3	4	5
6	7	8	9	Payroll Tax BB 15 BB 28 JM 14 TT 15	VAT BB 22 JM 29 TT 25	Withholding BB 15 JM 14

January 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

March 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



Waterloo House Hamilton, Bermuda



Overlooking Hamilton Harbour sits Waterloo House. The waterfront development features high-end residences and offices that are home to some of the island's largest reinsurance companies.



March 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29	1	2	3	4	5
6	7 BVI	8	9	10	11	12
13	14 BVI TC	15	16	17	18	19
20	21	22	23	24	25 Good Friday	26
27	28 Easter Monday	29	30 TT	31	1	2
3	4	5	Income Tax BB 15 JM 15 TT 31	Payroll Tax BB 15 JM 14 JM 31 TT 15	VAT BB 21 JM 31 TT 25	Withholding BB 15 JM 14

February 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

April 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30



The Baths, Devil's Bay *British Virgin Islands*



The Baths is an area of unique geologic formations, where the beach evidences the island's volcanic origins with piles of granite boulders, some as much as 12 metres (40 feet) long. The boulders form tidal pools, tunnels, arches and scenic grottoes that are open to the sea. In 1990, the area became a BVI National Park.

April 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
1	2	3	Income Tax BB 30 TT 15 TT 30	Payroll Tax BB 15 BM 15 JM 14 TT 15	VAT BB 21 JM 29 TT 25	Withholding BB 15 JM 14

March 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

May 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



Photo credit Darryl Hill

Waterfront George Town, Grand Cayman



The Cayman Islands, among the most popular cruise ship destinations in the Western Caribbean, hosts more than 1 million passengers each year. Visitors can enjoy a pirate experience aboard the island's two replica pirate ships. Valhalla and Jolly Roger pictured above.



May 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 BB	3	4	5	6	7
8	9	10	11	12	13	14
15	16 BVI BB BS KY	17	18	19	20	21
22	23 JM	24 BM	25	26 TT	27	28
29 TT TC	30	31	1	2	3	
5	6	7	8	Payroll Tax BB 15 JM 14 TT 15		
				VAT BB 23 JM 31 TT 25		
				Withholding BB 15 JM 14		

April 2016

Sun	Mon	Tue	Wed	Thu	Fri 1	Sat 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

June 2016

Sun	Mon	Tue	Wed 1	Thu 2	Fri 3	Sat 4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		



YS Falls *St. Elizabeth, Jamaica*



Opened in 1992, YS Falls, a seven-tiered waterfall surrounded by lush tropical gardens, is located on YS Estate, a working cattle and thoroughbred horse farm on the south side of the island. The falls feed into several natural pools ideal for swimming. Tractor-drawn carriages transport visitors to the cascades.

June 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
29	30	31	1	2	3 BS	4
5	6	7	8	9	10	11 BVI
12	13 KY TC	14	15	16	17	18
19 TT	20 BM	21	22	23	24	25
26	27	28	29	30	1	
3	4	5	IncomeTax Payroll Tax VAT Withholding BB 15 BB 15 BB 21 BB 15 JM 15 JM 14 JM 30 JM 14 TT 30 TT 15 TT 25			

May 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

July 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



The Turks and Caicos Islands



Turks and Caicos is made up of 40 islands located in the Atlantic Ocean, not the Caribbean Sea. It is home to the only conch farm in the world and enjoys an annual humpback whale migration through the Turks Head passage from January through April. Turks and Caicos was part of the United Kingdom's Jamaican colony until 1962, when Jamaica became independent. Turks and Caicos then assumed the status of a separate crown colony.

July 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	1 BVI	2
3	4 KY	5	6	7	8	9
10	11 BS	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	Income Tax TT 15 Payroll Tax BB 15 BM 15 JM 14 TT 15 VAT BB 21 JM 29 TT 25 Withholding BB 15 JM 14			

June 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

August 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



National Academy for Performing Arts (NAPA), Port of Spain, Trinidad



In November 2009, NAPA officially opened its doors to usher in a new era for the performing arts. Since that time, the aesthetically beautiful building has provided a much needed home for arts and culture, serving as an entertainment center for many cultural events and theatrical productions.

August 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
31	1 BS BB JM TT TC BVI	2 BB BVI	3 BVI	4 BM	5 BM	6 JM
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31 TT	1	2	3
4	5	6	7	Payroll Tax BB 15 JM 14 TT 15	VAT BB 22 JM 31 TT 25	Withholding BB 15 JM 14

July 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	



Kensington Oval St. Michael, Barbados



Built in 1882, Kensington Oval, Barbados's oldest cricket ground, is graced with a statue of His Excellency, The Right Honourable Sir Garfield Sobers. The Players Pavilion bears the name of this national hero, known as the world's greatest cricketer.



September 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29	30	31	1	2	3
4	5 BM	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24 TT
25	26	27	28	29	30 TC	
2	3		Income Tax BB 15 BB 30 JM 15 TT 30			
			Payroll Tax BB 15 JM 14 TT 15			
			VAT BB 21 JM 30 TT 25			
			Withholding BB 15 JM 14			

August 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

October 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
						2
						3
						4
						5
						6
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						9
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						29
						30
						31



Hamilton waterfront Front Street, Bermuda



Offices and shops line the capital's main street with the Bermuda Cathedral of the Most Holy Trinity in the background. You can climb the 157 steps to the top of the tower for a panoramic view of the City of Hamilton and the Harbour.



October 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
25	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10 BS TC	11	12	13	14	15
16	17 JM	18	19	20	21 BVI	22
23	24	25	26	27	28	29
30	31	1	Income Tax TT 15 Payroll Tax BB 15 BM 15 JM 14 TT 15 VAT BB 21 JM 31 TT 25 Withholding BB 15 JM 14			

September 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

November 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			



Photo credit Darryl Hill

Hog Sty Bay *George Town, Grand Cayman*



In its early history, George Town was known as the 'Hogsties', presumably because enclosures for pigs were located there. To this day, the waterfront carries the name 'Hog Sty Bay'. Archaeologists have uncovered old fresh water wells (step wells) in the area, indicating that passing ships stopped to fill their water casks there.



November 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31	1	2	3	4	5
6	7	8	9	10	11 BM	12
13	14 KY	15	16	17	18	19
20	21	22	23	24	25 TC	26
27	28	29	30 BB	1	2	3
4	5	6	7	Payroll Tax BB 15 JM 14 TT 15		
				VAT BB 21 JM 30 TT 25		
				Withholding BB 15 JM 14		

October 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

December 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



Hilton Barbados Resort St. Michael, Barbados



The original Hilton hotel was built on the site of the 17th century Charles Fort in Barbados. More than 10 years ago, the old hotel was imploded to make way for the redesigned new hotel, which still stands by the old fort and is part of the UNESCO World Heritage list.

December 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
Christmas Day	Boxing Day	BB BM BVI JM KY TC				
	2	3	Income Tax BB 15 JM 15 TT 31	Payroll Tax BB 15 JM 14 TT 15	VAT BB 21 JM 30 TT 25	Withholding BB 15 JM 14

November 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

January 2017

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



National Holidays 2016

<i>1 January</i>	New Year's Day
<i>11 January</i>	Majority Rule Day
<i>25 March</i>	Good Friday
<i>28 March</i>	Easter Monday
<i>16 May</i>	Whit Monday
<i>3 June</i>	Labour Day
<i>11 July</i>	Independence Day
<i>1 August</i>	Emancipation Day
<i>10 October</i>	National Heroes Day
<i>25 December</i>	Christmas Day
<i>26 December</i>	Boxing Day

The Bahamas

<i>Name:</i>	Commonwealth of The Bahamas		
<i>Location:</i>	20 28 N, 72 80 W		
<i>Capital:</i>	Nassau	<i>Area:</i>	13,878 km ² / 5,358 miles ²
<i>Airport(s):</i>	Lynden Pindling International - Nassau Grand Bahama International - Freeport		
<i>Population:</i>	324,597	<i>Currency:</i>	Bahamian Dollar (BSD)
<i>Languages:</i>	English (official)		
<i>Motto:</i>	Forward, Upward, Onward, Together		
<i>Anthem:</i>	March On, Bahamaland		
<i>Date of Independence:</i>	10 July 1973 (from the UK)		

Principal Tax Filing & Payment Deadlines

Effective 1 January 2015 value added tax (VAT) was introduced in the Commonwealth of The Bahamas.

There are no significant corporate or individual income tax filing deadlines in the Commonwealth of the Bahamas due to the absence of income taxes.

The main source of taxation in the Commonwealth of The Bahamas is derived from the imposition of customs duties on the importation of most goods



National Holidays 2016

1 January	New Year's Day
21 January	Errol Barrow Day
25 March	Good Friday
28 March	Easter Monday
28 April	National Heroes Day
2 May	Labour Day
16 May	Whit Monday
1 August	Kadooment Day
2 August	Emancipation Day
30 November	Independence Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Barbados

Name:	Barbados	Location:	13 10 N, 59 32 W
Capital:	Bridgetown	Area:	431 km ² / 166.4 miles ²
Airport(s):	Grantley Adams International		
Population:	290,604	Currency:	Barbados Dollar (BBD)
Languages:	English (official)		
Motto:	Pride and Industry		
Anthem:	In Plenty and In Time of Need		
Date of Independence:	30 November 1966 (from the UK)		

Principal Tax Filing & Payment Deadlines

Income Tax: Estimated tax for individuals earning > 25% of their income from business/rent due on 15 June, 15 September and 15 December. The balance must be paid on filing of the Income Tax Return by 30 April of the following year. Other individuals must pay 50% of the income tax due on filing the Income Tax Return on 30 April of the following year and the remainder on 30 September.

Corporate Income Tax: **Companies with Fiscal Periods Ended (FPE) Jan – Sep:** Estimated tax payable by 15 September of current year. Income Tax Return and final payment due by the following 15 March.

Companies with FPE Oct – Dec: Estimated tax payable by 15 December of current year and 15 March of the following year. Income Tax Return and final payment due by the following 15 June.

Withholding: Remittance of tax deducted from payments made by the 15th of the following month or within 7 days of the tax being withheld.

Payroll: Remittance of PAYE, Consolidation tax and Social Security by the 15th of the following month. Employer's Annual PAYE Returns due by 28th February.

VAT: Filing of bimonthly VAT Return by the 21st of the month following the end of the VAT accounting period.



National Holidays 2016

1 January	New Year's Day
25 March	Good Friday
24 May	Bermuda Day
20 June	National Heroes Day
4 August	Emancipation Day
5 August	Somer's Day
5 September	Labour Day
11 November	Remembrance Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Bermuda

Name:	Bermuda	Location:	32 20 N, 64 45 W
Capital:	Hamilton	Area:	54 km ² / 20.6 miles ²
Airport(s):	L.F. Wade International Airport		
Population:	70,196	Currency:	Bermudian Dollar (BMD)
Languages:	English (official), Portuguese		
Motto:	Quo Fata Ferunt [Whither the Fates Carry Us]		
Anthem:	God Save the Queen (official)		
Date of Independence:	Not applicable (overseas territory of the UK)		

Principal Tax Filing & Payment Deadlines

There are no significant corporate or individual income tax filing deadlines in Bermuda due to the absence of income taxes. Payroll taxes (applicable to employees normally resident in Bermuda) are payable quarterly on 15 April, 15 July, 15 October and 15 January.

The main sources of taxation in Bermuda are payroll taxes and the imposition of customs duties on the importation of most goods.



National Holidays 2016

1 January	New Year's Day
25 January	National Heroes Day
10 February	Ash Wednesday
25 March	Good Friday
28 March	Easter Monday
16 May	Discovery Day
13 June	Queen's Birthday
4 July	Constitution Day
14 November	Remembrance Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Cayman Islands

Name:	The Cayman Islands	Location:	19.30 N, 18.40 W
Capital:	George Town	Area:	264 km ² / 102 miles ²
Airport(s):	Owen Robert's International Airport (Grand Cayman) Gerrard-Smith Airport (Cayman Brac) Edward Bodden Airfield (Little Cayman)		
Population:	56,092		
Currency:	Cayman Islands Dollar (CI\$)		
Languages:	English		
Motto:	He Hath Founded it Upon the Seas		
Anthem:	God Save the Queen (National Song: Beloved Isle Cayman)		
Date of Independence:	Not applicable (overseas territory of the UK)		

Principal Tax Filing & Payment Deadlines

There are no significant tax payment or filing deadlines in the Cayman Islands due to the absence of income or capital taxes. The main sources of taxation in the Cayman Islands are the imposition of customs duties on the importation of most goods and the levying of fees by government for work permits, trade and business licences and other business related activities.



National Holidays 2016

1 January	New Year's Day
10 February	Ash Wednesday
25 March	Good Friday
28 March	Easter Monday
23 May	Labour Day
1 August	Emancipation Day
6 August	Independence Day
17 October	National Heroes Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Jamaica

Name: Jamaica **Location:** 18 15 N, 77 30 W
Capital: Kingston **Area:** 10,991 km² / 4,243 miles²
Airport(s): Norman Manley International (Kingston)
Donald Sangster International (Montego Bay)
Population: 2,950,210 **Currency:** Jamaican Dollar (JMD)
Languages: English (official), Jamaican
Motto: Out of Many, One People
Anthem: Jamaica, Land We Love
Date of Independence: 6 August 1962 (from the UK)

Principal Tax Filing & Payment Deadlines

Income Tax: Declaration of Estimated Income & Tax Payable – 15 March. Quarterly estimated tax payments – 15 March, 15 June, 15 September and 15 December. Filing of Annual Income Tax Return for prior year plus final tax payment – 15 March.

Withholding: Remit tax/contractors levy deductible from payments made in each calendar month by the 14th of the following month.

Payroll: Filing of Return of Employers Monthly Payroll Deductions and remittance of PAYE, Education Tax, NIS, NHT and HEART contributions by the 14th of the following month. An Annual Employers Return in respect of all Payroll Deductions is due by 31 March after the calendar year end.

VAT: Filing of monthly General Consumption Tax (GCT) Return along with payment by the last working day (excluding Saturdays, Sundays and public holidays) of the following month.



National Holidays 2016

1 January	New Year's Day
8 - 9 February	Carnival Monday and Tuesday
25 March	Good Friday
28 March	Easter Monday
30 March	Spiritual Baptist Shouter Liberation Day
26 May	Corpus Christi
30 May	Indian Arrival Day
19 June	Labour Day
as decreed	Eid-ul-Fitr
1 August	Emancipation Day
31 August	Independence Day
24 September	Republic Day
as decreed	Divali
25 December	Christmas Day
26 December	Boxing Day

Trinidad & Tobago

Name:	Republic of Trinidad & Tobago
Location:	11 00 N, 61 00 W
Capital:	Port-of-Spain
Area:	5,128 km ² / 1,980 miles ²
Airport(s):	Piarco International (Trinidad) ANR Robinson International Airport (Tobago)
Population:	1,222,363
Currency:	Trinidad and Tobago Dollar (TTD)
Languages:	English (official), Hindi, Chinese, French-Patois, Spanish
Motto:	Together We Aspire, Together We Achieve
Anthem:	Forged from the Love of Liberty
Date of Independence:	31 August 1962 (from the UK)

Principal Tax Filing & Payment Deadlines

Income Tax: Companies & Self-Employed Individuals: Payment of Estimated Income Tax/ Corporation Tax/Petroleum Profit Tax, Unemployment Levy, Business Levy, Green Fund Levy – 31 March, 30 June, 30 September, 31 December.

Supplemental Petroleum Tax is computed quarterly, to be paid and return filed by 15th of the month following the end of the quarter.

Filing of Annual Income/Corporation/Petroleum Tax Returns for prior year along with final tax payment – 30 April.

Withholding: Remittance of tax within 30 days of making chargeable payment.

Payroll: Remittance of PAYE, National Insurance and Health Surcharge by the 15th of the following month.

VAT: Filing of bimonthly VAT Return and payment due by the 25th of the following month.



National Holidays 2016

1 January	New Year's Day
9 March	Commonwealth Day
25 March	Good Friday
28 March	Easter Monday
30 May	National Heroes Day
13 June	Her Majesty The Queen's Birthday
1 August	Emancipation Day
30 September	National Youth Day
10 October	National Heritage Day
25 November	National Day of Thanksgiving
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Turks & Caicos





Name:	Turks and Caicos Islands
Location:	21 45 N, 71 35 W
Capital:	Cockburn Town (Grand Turk) Area: 430 km ² / 166 miles ²
Airport(s):	Providenciales International Airport
Population:	33,740 Currency: US Dollar (USD) is used
Languages:	English (official)
Motto:	Beautiful by Nature
Anthem:	God Save the Queen
Date of Independence:	Not applicable (overseas territory of the UK)

Principal Tax Filing & Payment Deadlines





There are no significant tax payment or filing deadlines in the Turks and Caicos Islands due to the absence of income taxes.

The main source of taxation in the Turks and Caicos Islands is the imposition of customs duties on the importation of most goods.




Other Regional Territories

Name	Anguilla	Belize	British Virgin Islands	Dominica
Flag				
Location	18 15 N, 63 10 W	17 15 N, 88 45 W	18 30 N, 64 30 W	15 25 N, 61 20 W
Capital	The Valley	Belmopan	Road Town	Roseau
Area	91km ² / 35 miles ²	22,966 km ² / 8,867 miles ²	151km ² / 59 miles ²	751 km ² / 291 miles ²
Airport(s)	Wall Blake Airport	Phillip Goldson International	Terrance B. Lettsome International Airport	Canefield, Melville Hall
Population	16,418	347,369	33,454	73,607
Currency	Eastern Caribbean Dollar (XCD)	Belizean Dollar (BZD)	United States Dollar (USD)	Eastern Caribbean Dollar (XCD)
Languages	English (official)	English (official), Spanish, Mayan, Garifuna (Carib), Creole	English (official)	English (official), Creole (French)
Motto	Strength and Endurance	Sub Umbra Floreo [Under the Shade I Flourish]	Vigilate [Be Watchful]	Après le Bondie, C'est la Ter [After God is the Earth]
Anthem	God Save The Queen (official)	Land of the Free	God Save The Queen (official)	Isle of Beauty, Isle of Splendour
Date of Independence/ Political Status	Not applicable (overseas territory of the UK)	21 September 1981 (from the UK)	Not applicable (overseas territory of the UK)	3 November 1978 (from the UK)

Other Regional Territories

Name	Grenada	Co-operative Republic of Guyana	Montserrat	Saint Vincent & the Grenadines
Flag				
Location	12 07 N, 61 40 W	5 00 N, 59 00 W	16 45 N, 62 12 W	13 15 N, 61 12 W
Capital	Saint George's	Georgetown	Plymouth	Kingstown
Area	344 km ² / 133 miles ²	214,969 km ² / 83,000 miles ²	102km ² / 40 miles ²	389 km ² / 150 miles ²
Airport(s)	Point Salines International	Cheddi Jagan International	John A. Osborne Airport	Ebenezer Joshua, James Mitchell Int'l
Population	110,694	735,222	5,241	102,627
Currency	Eastern Caribbean Dollar (XCD)	Guyanese Dollar (GYD)	Eastern Caribbean Dollar (XCD)	Eastern Caribbean Dollar (XCD)
Languages	English (official), Patois (French)	English (official), Amerindian dialects, Creole, Hindi, Urdu	English	English (official), Creole (French)
Motto	Ever Conscious of God We Aspire, and Advance as One People	One People, One Nation, One Destiny	Each Endeavouring, All Achieving	Pax et Justitia [Peace and Justice]
Anthem	Hail Grenada	Dear Land of Guyana	God Save The Queen (official)	St. Vincent Land so Beautiful!
Date of Independence/ Political Status	7 February 1974 (from the UK)	26 May 1966 (from the UK)	Not applicable (overseas territory of the UK)	27 October 1979 (from the UK)

Other Regional Territories

Name	Antigua and Barbuda	Federation of Saint Kitts and Nevis	Saint Lucia
Flag			
Location	17 03 N, 61 48 W	17 20 N, 62 45 W	13 53 N, 60 58 W
Capital	Saint John's	Basseterre	Castries
Area	442.6 km ² / 170.8 miles ²	261km ² / 100.7 miles ²	616km ² / 237.8 miles ²
Airport(s)	V. C. Bird International Airport (Antigua) Barbuda Codrington Airport (Barbuda) Barbuda Codrington Airport (Barbuda)	Robert L. Bradshaw International Airport (St. Kitts) Vance W. Amory International Airport (Nevis)	George F. L. Charles Airport (Castries) Hewanorra International Airport (Vieux Fort)
Population	92,436	51,936	163,922
Currency	Eastern Caribbean Dollar (XCD)	East Caribbean dollars (XCD)	Eastern Caribbean Dollar (XCD)
Languages	English (official), Antiguan creole	English (official),	English (official), French patois
Motto	Each Endeavoring, All Achieving	Country Above Self	The Land, The People, The Light
Anthem	Fair Antigua, We Salute Thee	Oh Land of Beauty!	Sons and Daughters of St. Lucia
Date of Independence/ Political Status	1 November 1981 (from the UK)	19 September 1983 (from the UK)	22 February 1979 (from the UK)

The Bahamas

1 January	New Year's Day
11 January	Majority Rule Day
25 March	Good Friday
28 March	Easter Monday
16 May	Whit Monday
3 June	Labour Day
11 July	Independence Day
1 August	Emancipation Day
10 October	National Heroes Day
25 December	Christmas Day
26 December	Boxing Day

Barbados

1 January	New Year's Day
21 January	Errol Barrow Day
25 March	Good Friday
28 March	Easter Monday
28 April	National Heroes Day
2 May	Labour Day
16 May	Whit Monday
1 August	Kadooment Day
2 August	Emancipation Day
30 November	Independence Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Bermuda

1 January	New Year's Day
25 March	Good Friday
24 May	Bermuda Day
20 June	National Heroes Day
4 August	Emancipation Day
5 August	Somer's Day
5 September	Labour Day
11 November	Remembrance Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

British Virgin Islands

1 January	New Year's Day
7 March	Anniversary of the Birth of Hamilton Lavity Stoutt
14 March	Commonwealth Day
25 March	Good Friday
28 March	Easter Monday
16 May	Whit Monday
11 June	Queen's Birthday
1 July	Territory Day
1 - 3 August	Mon, Tues, Wed Festival
21 October	St. Ursula's Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Cayman Islands

1 January	New Year's Day
25 January	National Heroes Day
10 February	Ash Wednesday
25 March	Good Friday
28 March	Easter Monday
16 May	Discovery Day
13 June	Queen's Birthday
4 July	Constitution Day
14 November	Remembrance Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Jamaica

1 January	New Year's Day
10 February	Ash Wednesday
25 March	Good Friday
28 March	Easter Monday
23 May	Labour Day
1 August	Emancipation Day
6 August	Independence Day
17 October	National Heroes Day
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

Trinidad & Tobago

1 January	New Year's Day
8-9 February	Carnival Monday and Tuesday
30 March	Spiritual Baptist Shouter Liberation Day
25 March	Good Friday
28 March	Easter Monday
26 May	Corpus Christi
30 May	Indian Arrival Day
19 June	Labour Day
as decreed	Eid-ul-Fitr
1 August	Emancipation Day
31 August	Independence Day
24 September	Republic Day
as decreed	Divali
25 December	Christmas Day
26 December	Boxing Day

Turks & Caicos

1 January	New Year's Day
14 March	Commonwealth Day
25 March	Good Friday
28 March	Easter Monday
30 May	National Heroes Day
13 June	Her Majesty The Queen's Birthday
1 August	Emancipation Day
30 September	National Youth Day
10 October	National Heritage Day
25 November	National Day of Thanksgiving
25 December	Christmas Day
26 December	Boxing Day
27 December	Public Holiday

2016 National holidays

January

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March

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August

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September

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November

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December

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January

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February

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March

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May

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June

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July

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August

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September

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October

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November

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December

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