

International Assignment Services

Taxation of International Assignees Country – Trinidad and Tobago

*Human
Resource Services*

*International
Assignment
Taxation Folio*



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Additional Country Folios can be located at the following website: www.pwc.com/ias/folios

Introduction – International assignees working in Trinidad and Tobago

International Assignees Working in Trinidad and Tobago has been prepared to provide foreign nationals planning to work or invest in Trinidad and Tobago with a general overview of the main regulations applying to their situation.

Although we have focused on tax, migratory and labor issues, the information contained herein is not intended to be a comprehensive study of these areas. Therefore, foreign nationals planning to work or invest in Trinidad and Tobago should seek the advice of experienced professionals in these matters.

PricewaterhouseCoopers in Trinidad and Tobago has a very experienced professional staff specializing in tax, accounting, finance, and economic issues. We are able to give advice in tax planning, and specific fiscal transactions, as well as propose innovative solutions to our clients.

This presentation will give you preliminary information you can use to define the issues that are relevant to your situation.

If we can be of assistance please contact us at the address shown in Appendix D.

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Step 1 – Understanding basic principles

The scope of taxation in Trinidad and Tobago

Tax administration

1. The tax legislation is administered by the Board of Inland Revenue, presided over by five Commissioners and is responsible for developing broad policies and programmes for the administration of the tax laws, and directs, guides, coordinates, controls and evaluates the activities of the Inland Revenue Division. Inland Revenue is a division of the Ministry of Finance and has the responsibility for the collection of most direct taxes, including income tax, corporation tax, petroleum taxes and stamp duties; the Comptroller of Customs has responsibility for the collection of customs and excise taxes and Value Added Tax (VAT) on imports; and the VAT Administration Centre, a department of the Inland Revenue, is responsible for the collection of VAT.
2. The Tax Appeal Board, a formally constituted court of law, exists for the settlement of tax assessment disputes.

Determination of residence

3. An individual is deemed resident for tax purposes if he is in Trinidad and Tobago for more than six months in any calendar year. This rule applies regardless of nationality. However, an individual may be found to be resident in T&T even if he is present in T&T for less than six months on the basis of the application of several tests such as frequency of visits, business and personal connections and the like.

Tax year and payment of taxes on emolument income

4. The tax year corresponds to the calendar year.
5. Employment income earned by non-residents and by employees who are temporarily resident in respect of an employment exercised in Trinidad and Tobago is subject to income tax in T&T, regardless of where paid, but subject to the provisions of any applicable double taxation treaty. Such income includes all benefits and allowances (cash and non-cash) derived from the employment including the value of board and lodging provided by the employer. No tax is payable on income of such persons derived from foreign sources unless remitted to Trinidad and Tobago.
6. Expenses deductible from emolument income are restricted to unreimbursed local traveling expenses incurred wholly, exclusively and necessarily in the course of employment.
7. Resident persons whose only source of income is emolument income and whose tax is paid through the PAYE system are not required to file income tax returns.

Tax payment in foreign currency

8. Although the income subject to tax could be generated in foreign currency, it is compulsory to make tax payments in local currency. Moreover, all financial statements and accounting records and data must be kept in the currency of Trinidad and Tobago. Nonetheless, this requirement does not prohibit the simultaneous keeping of this information in other currencies.

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Step 2 – Understanding the Trinidad and Tobago tax system

Individuals

9. An individual who is both resident and domiciled in Trinidad and Tobago is taxed on his worldwide income. Individuals who are resident but not domiciled in Trinidad and Tobago are taxed on income accruing in and derived from Trinidad and Tobago and on any income from external sources remitted to Trinidad and Tobago.
10. Income tax is payable on an individual's income derived from employment, including the value of rent-free accommodation or other benefits in kind, from any business activity, dividends, interest and discounts, pensions and annuities, rents, royalties, premiums and short-term capital gains. In the case of non-resident individuals, income subject to withholding tax is not subject to income tax.
11. Generally, any person in receipt of income is liable to file a return annually in respect of that income within four months after the end of the year of income. The taxpayer is required to calculate the tax payable in respect of the income disclosed and to pay the amount to the Board of Inland Revenue.
12. Resident individuals earning only employment income only are not required to file income tax returns with the Board of Inland Revenue. Such individuals have their taxes deducted by the employer at the time when their salaries are paid. The employer is required to remit the tax within fifteen days after the end of the month to the Board of Inland Revenue, under the system of Pay As You Earn (PAYE). Expatriates working in T&T on a work permit are however encouraged to file an income tax return annually as this helps in obtaining Tax Clearance Certificates required for renewal of the work permit.
13. Generally, all profits or gains are chargeable to income tax in the case of individuals, partnerships, trusts and estates. Tax is assessed on the net income of an individual, i.e., on the aggregate of all assessable income less any allowable deductions.
14. Non-taxable items include dividends received from resident companies, certain types of interest income, and capital gains other than short-term capital gains, i.e., gains realized from disposals of capital assets within 12 months of acquisition. The latter are taxed at the normal prescribed rate(s).
15. The main deductibles include all business expenses wholly and exclusively incurred in the production of income, tax depreciation and incentive allowances to various approved enterprises, interest on loans utilized in the production of income provided the person receiving the interest is chargeable to tax or is exempt from tax on such interest by virtue of the provisions of the Income Tax Act or any other written law, insurance premiums, employee remuneration, and inter-company charges. Items to which withholding tax applies are not deductible unless the payer has accounted for and paid over withholding tax to the Board of Inland Revenue.
16. The law generally prohibits the deduction of amounts not relating to expenditure wholly and exclusively incurred in the production of income. Specifically the Income Tax Act prohibits the deduction of the under-noted expenses:
 - Capital withdrawn or any sum employed or intended to be employed as capital;
 - Capital expenditure; and

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- Domestic or private expenditure.
17. The amount of any loss incurred in the year of income in any trade, business, profession or vocation can normally be set off against the taxpayer's other income for the same year. However, losses may not be set off against emolument income or income from the practice of a profession or vocation. Whilst any unutilized losses may be carried forward against future profits indefinitely, loss carry-backs are not allowed. For Companies engaged in exploration and production of hydro carbon, an allowance for decommissioning and abandonment can only be claimed in the year the expense is incurred. If the company does not have sufficient profits in that year, it is allowed to rollback the unutilized expense to the prior year.
18. Resident individuals are exempt from tax on interest income earned on:
- Bonds issued by the Industrial Development Corporation for the purpose of financing a business restoration facility;
 - Bonds issued by the Development Finance Limited;
 - Local Bank accounts and bonds payable;
 - TTDFC Industrial Bonds issued by the Trinidad and Tobago Development Finance Co. Ltd.
19. Personal allowances are available only to resident individuals. The personal allowance is TT\$60,000 for year of income 2011:
- *Alimony* - a deduction of 100% of the amount paid is allowed provided it is payable under a court order and the recipient is taxable thereon in Trinidad and Tobago;
 - First Time Homeowner Allowance – A first time homeowner is granted an allowance of TT\$18,000 per household for each of the first five years commencing from the year of acquisition.
 - Contributions to Children Life Fund – Taxpayers are granted a deduction of up to 15% of total annual income in respect of contributions made under Deed of Covenant to the Children's Life Fund.
 - Tertiary *Education Deduction* – A deduction is granted in respect of expenses incurred on tertiary education at institutions other than local and regional public institutions situated within or outside of Trinidad and Tobago and approved by the Ministry of Education, for the taxpayer or his spouse or the children of both spouses. The maximum amount that may be claimed is TT\$60,000;
 - *National Insurance contribution relief* – 70% of the NIS contribution paid by an individual is allowed as a deduction and;
 - *Pension/approved annuity contribution relief* – A deduction for contributions to plans approved in Trinidad and Tobago is allowed. The aggregate of the allowance/deductions for National Insurance contributions and pension/annuity contributions is restricted to TT\$30,000.
20. Sole traders and self-employed individuals are required to pay tax in advance on a quarterly basis, i.e., by March 31, June 30, September 30 and December 31 of the tax year. Installments are estimated based on the chargeable profit of the previous year subject to the requirement that where the estimated liability for the current year exceeds that of the prior year, the taxpayer must account for the total of the liability based on the prior year estimate plus 80% of the increased liability on or before December 31st. In the event that tax due exceeds tax already paid, any balance due is payable on or before April 30th following the end of the year of income.
21. A Business Levy of 0.2% is charged on the gross sales or receipts of any person where this exceeds TT\$200,000 in any year of income. The levy is payable by quarterly installments based on the actual receipts for each quarter and a credit is allowed against the business levy liability of any payment made in respect of the income tax liability. An individual is exempt from the levy for the first three years following

commencement of business and on the gross sales or receipts which give rise to profits exempt from income tax. The levy does not apply to emolument income.

22. For specific double taxation treaties in force with Trinidad and Tobago, please see Appendix C.
23. The treaties are generally modeled after the OECD Model of 1977, though the provisions dealing with permanent establishment, independent professionals and management fees reflect the influence of the United Nations Model for Treaties between Developed and Developing Countries. In addition, some of the treaties currently in force contain tax-sparing provisions for exemptions granted under Trinidad and Tobago's incentive legislation. The provisions of such treaties prevail over any conflicting provisions in the tax legislation.

Fiscal residence - The definition of residence is usually based upon the domestic law of each party to the treaty. Since this can lead to claims of dual residence, rules are usually laid down to establish which claim will prevail.

Taxes covered by the treaties are primarily those relating to income.

Withholding tax - Reduced rates of withholding tax are provided (in some cases) with respect to dividends, interest, rentals, royalties, and fees.

Value Added Taxes (VAT)

24. VAT is levied on the supply of a wide range of goods and services within Trinidad and Tobago. VAT is also charged on the importation of most goods into the country, with the exception of items, including capital equipment, imported for a temporary period only (3 months). Some essential services and basic foodstuff are zero rated (charged at 0%), while certain services are exempt from VAT. The standard rate of VAT is 15%.
25. *Exemptions* - Services exempt from VAT include:
 - Medical, dental, hospital, optical and paramedical services, with the exception of veterinary services;
 - Bus and taxi services; postal services;
 - Training and education provided by public and registered private educational institutions at primary, secondary and tertiary levels;
 - Land and property transactions including real estate brokerage and rental of residential property;
 - Betting, gambling and lotteries;
 - Financial and insurance services (as defined); and
 - Services supplied by a non-resident to an approved enterprise operating within a free trade zone.
26. *Zero-rating* - a variety of items have been zero-rated. These include:
 - Basic foodstuffs including unprocessed agricultural produce, meats and seafood; livestock and animal feeds;
 - Agricultural inputs including fertilizers, insecticides and agricultural equipment; and pest control services to agriculture;
 - A variety of medicines and drugs;

- Airplanes and ships imported by the State; repair services to international and commercial carriers; international freight and ancillary services; charter of ships and aircraft for commercial services; and domestic airline travel;
 - All exports and imports for a destination within a free trade zone;
 - Services supplied to a recipient who is not present in T&T at the time the services were performed where payment is made in a foreign currency. ;
 - Natural gas and crude oil;
 - Unconditional gifts of goods and services to an approved charitable or sporting institution;
 - Books, excluding periodicals, journals and newspapers;
 - Accommodation in hotels and guest houses;
 - Yachting services to non-nationals not resident in Trinidad and Tobago;
 - Production and sale of steel band instruments;
 - Compact discs for computers;
 - Plant, equipment, machinery or components for an enterprise classified as capital intensive for the purpose of manufacturing its approved product, during its period of relief under the Fiscal Incentives Act,:
 - Toothpaste, deodorants, soaps, diapers for adults;
 - Salted fish;
 - Sanitary towels and tampons, napkins and napkin liners;
 - Contact lenses, spectacles;
 - Orthopedic appliances as contained in Customs Act e.g. crutches, surgical belts, hearing aids;
 - Sporting requisites.
27. All businesses with a turnover in excess of TT\$200,000 annually are required to register for VAT. Businesses are required to submit returns every two months showing output tax charged on goods/services supplied in the period, input VAT incurred on the purchase of goods and services and the net tax payable or refundable. VAT on imported goods is paid at the time of entry of those goods into Trinidad and Tobago.
28. Businesses supplying goods and services that are subject to VAT can offset all input tax incurred on goods and supplies for use in the business. Where some of the supplies made are exempt from VAT, input tax incurred to provide the exempt services cannot be offset against output tax. Similarly, where only exempt services are supplied the input tax incurred is not recoverable and therefore represents a cost to the business.
29. *Compliance* - A system of fixed penalties exists to promote compliance. Penalties are imposed for failure to pay VAT and failure to file VAT returns by the due date. Interest and penalties are not permitted as deductible expenses against chargeable income for corporation tax purposes. Applications to the Board of Inland Revenue to review and revise assessments are not entertained unless the assessed tax has been paid or adequate security has been provided. Where the Board of Inland Revenue fails to determine the objection to the assessment within six months, the objection is deemed to be decided in favor of the person making the objection.
30. Interest on refunds paid later than 6 months after the return is filed accrues at the rate of 1% per month or part of a month from the due date to the date of payment.

Real property taxes

31. Up to 2009 a *lands and buildings tax* was previously levied under the Lands and Buildings Taxes Act and the Municipal Corporations Act, on real property based on the annual rate value of the property. However, both Acts were repealed in 2009 to be replaced by a new Property Tax Act which was passed by the legislature, assented to on December 31st, 2009 in the Finance Act 18 of 2009 but not enacted.
32. *Compliance* – The repealed Acts imposed a penalty of 10% of the tax and interest at 15% per annum for the late payment of the tax.
33. Where a person claims a wear and tear allowance for buildings or plant and machinery, the allowance is not granted unless the person satisfies the Board that the relevant land and building taxes have been settled. 36 There is no property transfer tax, though stamp duties are payable at various rates on various instruments including deeds of conveyance.

Stamp duties

34. Stamp duty is imposed on various transactions.

Conveyance of residential property is levied at rates ranging between 0% to 7.5% as follows:

Property value	Applicable rate
Up to TT\$850,000	Exempt
More than TT\$850,000 but not exceeding TT\$1,250,000	3.0% on excess
More than TT\$1,250,000 but not exceeding TT\$1,750,000	5.0% on excess
More than TT\$1,750,000	7.5% on excess

Conveyance of commercial property is levied at rates of 2% to 7% as follows:

Where the value of the property is:

a. TT\$0 to TT\$300,000	2%
b. On the next TT\$100,000	5%
c. On any sum in excess of TT\$400,000	7%

Mortgage deeds - registration of deeds of mortgage bear stamp duty at the rate of TT\$2 per TT\$1,000 provided that the applicable exemption is granted by the Board of Inland Revenue in the case of residential property and TT\$4 per TT\$1,000 in the case of commercial property. In case of residential house and land and provided that the applicable exemption is granted by the Board of Inland Revenue no stamp duty is charged where the value of the residential property does not exceed TT\$450,000., and the loan does not exceed TT\$450,000. Release of a mortgage bears stamp duty at the rate of 50¢ per TT\$1,000.

Other - Stamp duties are also payable at differing rates on various other documents, including share transfers, debentures, promissory notes and bills of exchange. Since these taxes are mainly ad valorem, where the consideration is substantial, the duty could be a material cost.

Motor vehicle tax on new vehicles

35. This is applicable to all new passenger vehicles and is imposed on a graduated scale dependent upon engine capacity and whether the vehicle is for private or commercial use.

Motor vehicle transfer tax

36. This tax is charged on the registration of the transfer of ownership of all used vehicles, except when sold by a VAT registered person. The rates imposed are on a declining scale according to the age of the vehicle, ranging from TT\$6,000 for vehicles under two years old to TT\$150 for vehicles 10 years or older. The tax is payable by the new owner of the vehicle. Where the vehicle is purchased from a VAT person no tax is payable provided an invoice from the dealer is provided which establishes that VAT has been paid on the purchase.

Import duties and other taxes

37. Duties are imposed on most goods imported into Trinidad and Tobago. Goods originating from CARICOM territories, of which T&T is a member, are duty free.

Customs duties

38. The legislation governing the importation of goods is the Customs Act. Responsibility for the collection of customs duties rests with the Comptroller of Customs.
39. An importer of goods valued at TT\$1,000 or more is required to make a declaration on the prescribed form which must be completed by the importer or a representative of the importer. For personal or household effects imported by a passenger in his accompanied baggage formal entry is not required. Formal entry must be made for unaccompanied baggage. If a transaction is of a non-commercial nature the entry must be signed by the individual himself. For transactions of a commercial nature the entry must be signed by a licensed Customs Broker, a licensed customs clerk or licensed boarding clerk in the employ of the importer/exporter. The Trinidad and Tobago Manufacturers Association in conjunction with the Department of Customs and Excise offers a "Direct On-liner Trader input" for export documentation. Under this system export documentation is completed and approved in less than two hours.
40. Embodied in the legislation is the Common External Tariff of the Caribbean Common Market (CARICOM) to which Trinidad and Tobago is a signatory. Under the tariff regulations Customs duties are levied 'ad valorem' on a wide range of goods imported from outside the CARICOM region at rates currently varying from 0% to 20%. Certain animal products and live animals, crustaceans, fish and vegetables carry a higher rate of duty. A higher rate of duty also applies to certain household appliances, motor vehicles and "luxury items".
41. Goods originating within the CARICOM region qualify for duty-free status provided they conform to the CARICOM Rules of Origin with relation to the local value-added content of the goods manufactured.
42. Raw materials imported for use in manufacturing enterprises are subject to customs duty at the rate of 0% to 5%. Where such materials are used as inputs in the manufacture of goods produced for export a rebate is computed at 2.5% of the f.o.b. value of the exports. This rebate is granted by means of a certificate after the goods have been exported. The certificate is not convertible into cash but may be claimed. redeemed against subsequent imports of new materials.

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43. As part of the incentives available to various approved entities and activities, raw materials, plant and machinery (excluding spare parts) may be granted duty-free exemption. In addition the Minister responsible may grant a Ministerial License to any importer where he considers it appropriate, which permits goods to be imported on a duty-free basis. This is an annual license, which must be applied for by the importer. Equipment and supplies for use in the offshore petroleum sector are generally granted exemption from customs duty in this manner. Also qualifying for exemption are certain items imported by approved hotels for use in new construction, extension or refurbishing projects.

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Step 3 – What to do before you arrive in Trinidad and Tobago

Visitor's visas

44. Visitors require a passport valid for at least six months from their date of entry and a return ticket (or one to a continuing destination). A visa to enter is required of all foreign nationals, unless they are citizens of the Commonwealth. The required visa can be issued by a Trinidad and Tobago embassy abroad.

Work permits

45. A non-national who will be employed in Trinidad and Tobago for a period in excess of thirty days must be in possession of a work permit before his/her arrival in Trinidad and Tobago. The prospective employer is required to submit an application for the work permit to the Ministry of National Security. The duration of the permit does not normally exceed three years. The period for processing a work permit application is approximately six to eight weeks.
46. The fee payable for a work permit application is TT\$600. When the work permit is approved there is a fee payable of TT\$450 per month but subject to a minimum of TT\$ 1,350. This fee is payable in advance.

Labour relations and social security

47. Labour is regulated by the Industrial Relations Act, 1972, the Workmen's Compensation Act, 1980, the Retrenchment and Severance Benefits Act, 1985, and the Minimum Wages Act, 1976.

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Step 4 – What to do when you arrive in Trinidad and Tobago

Exchanging your currency

48. The Trinidad and Tobago dollar is freely convertible. For convenience, it is recommended that foreigners ensure they have a sufficient amount of traveler's checks and/or hard currency with them before entering Trinidad and Tobago. It is possible to obtain local currency using your credit card at some ATMs. Major credit cards (Master Card, Visa, American Express, and Diners Club) are widely accepted by retail outlets.
49. Except at airport shops and other tourist departure points all retail transactions are priced or carried out in Trinidad and Tobago currency. Private transactions with foreigners, such as the payment of rent to landlords, are sometimes priced in US dollars.
50. The current exchange rate at January 2011 is approximately US\$1 = TT\$6.25

Foreign exchange

51. Neither expatriates nor nationals are subject to foreign exchange or other similar regulations.
52. Expatriates can operate foreign currency and national currency bank accounts with Trinidad and Tobago banks without restrictions. There are, however certain administrative requirements designed to counter money laundering.
53. The sending abroad of Trinidad and Tobago or foreign currency by mail or by similar method is not restricted.

Import duties

54. The expatriate's personal and household effects can be imported into Trinidad free of import duties.

Accommodation

55. Finding suitable accommodation in Trinidad and Tobago often requires some time. Housing standards vary widely according to location, facilities and security systems available.

Real estate Ownership of land

56. The ownership of land in Trinidad and Tobago is regulated by the Foreign Investment Act. Generally a foreigner may acquire land of up to one acre in area for residential purposes without obtaining a license.

Tax registration

57. A taxpayer, whether local or expatriate, is generally required to register with the Board of Inland Revenue notwithstanding the fact that their wages and salaries are subject to deduction of tax at source (PAYE).

Obtaining tax credits in your home country

58. If you need to obtain a tax credit in your home country for taxes paid in Trinidad and Tobago, the Board of Inland Revenue will provide you, upon request, with an official certificate declaring your total Trinidad and Tobago income and the amount of tax paid.

Driver's license

59. Foreigners arriving in Trinidad and Tobago may drive on a valid driver's license issued in their home country for up to three months after their arrival in Trinidad and Tobago. Thereafter, to drive on the roads of Trinidad and Tobago it is necessary to have a Trinidad and Tobago driver's license. This can be obtained on the payment of a fee and the passing of the regulations and practical examination conducted by the Licensing Division of the Ministry of Transport.

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Step 5 – What to do when you leave Trinidad and Tobago

Reporting departure from Trinidad and Tobago

60. There are no formalities to be undertaken to leave Trinidad and Tobago.

Currency

61. It will be desirable to convert all Trinidad and Tobago dollars to a convertible foreign currency, since Trinidad and Tobago dollars are not easily convertible overseas.

Tax returns

62. It is also recommended that a tax return be filed for the year of departure and a certificate obtained from the Board of Inland Revenue for taxes paid, so that this may be used to obtain any double taxation relief in the taxpayer's home country.

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Appendix A – Overview of income tax rates

Personal income tax rates

The tax rate currently in force for 2011 is 25% of chargeable income.

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Appendix B – Typical tax computation

Individual Tax calculation

Year of income 2011

Assumptions

1. Individual (resident but not domiciled) with salary of TT\$340,000, with a nonworking spouse and two children attending school.
2. Individual is resident for more than 183 days in a calendar year and therefore is able to claim personal allowance.
3. Individual owns a residential property and is able to secure a mortgage in Trinidad and Tobago.

Tax computation	TT\$	TT\$
Salary	340,000	
Total income		340,000
<i>Less – Specific deductions:</i>		
National insurance contributions (3584.88 x 70%)	(2,509)	
Net income		337,491
<i>Less – Personal deductions:</i>		
Personal allowance	(60,000)	
Taxable income		277,491
Income tax thereon @ 25%		69,372
Less - PAYE withholding		(56,500)
Tax due		12,872

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Appendix C – Double-taxation agreements

Trinidad and Tobago double-taxation agreements with:

CARICOM

- Barbados,
- Belize
- Dominica
- Grenada
- Jamaica
- St Kitts/Nevis
- St Lucia
- St Vincent & the Grenadines

Canada	Luxemburg	Switzerland
China	Norway	United Kingdom
Denmark	Spain	United States
France	Sweden	Venezuela

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Appendix D – Trinidad and Tobago contacts and offices

Contacts

Karen Hackett

Tel (868) 299 0700

Tel: (868) 623 1361 (Valid until June 2011)

Email: karen.hackett@tt.pwc.com

Ms Rehanna La Borde

Tel: (868) 299 0700

Tel: (868) 623 1361 (Valid until June 2011)

Email: rehanna.la.borde@tt.pwc.com

Keith Robinson

Tel (868) 299 0700

Tel (868) 623 1361 (Valid until June 2011)

Email: keith.g.robinson@tt.pwc.com

Allyson West

Tel: (868) 299 0700

Tel: (868) 623 1361 (Valid until June 2011)

Email: allyson.west@tt.pwc.com

Offices

Port-of-Spain

PricewaterhouseCoopers

The PricewaterhouseCoopers Building

11-13 Victoria Avenue

Port-of-Spain

Trinidad & Tobago

Tel: (868) 299 0700

623 1361/2428 (Valid until June 2011)

Fax: (868) 623 1512/1159

San Fernando

NEM Building

19-21 Independence Avenue

San Fernando

Trinidad & Tobago

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