Smarter business for a stronger world



PwC in the Caribbean 2024

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Bermuda (BM)	4th Floor Washington House 16 Church St Hamilton HM11, Bermuda		(441) 295-2000	(441) 295-1242	
British Virgin Islands (BVI)	Level 3 Geneva Place P.O. Box 4654, Road Town Tortola, British Virgin Islands		(284) 494-4100	(284) 494-4480	
Cayman Islands (KY)	18 Forum Lane Camana Bay Grand Cayman KY1-1104, Cayman Islands		(345) 949-7000	(345) 949-7352	
Guyana (GY)	L405, Podium Level 4 Pegasus Suites and Corporate Centre Seawall Road, Georgetown, Guyana		(592) 226 0792		
Jamaica (JM)	Kingston Scotiabank Centre Duke Street P.O. Box 372 Kingston, Jamaica	Montego Bay Fairview Office Park, Suite 10 Alice Eldemire Drive P.O. Box 180 Montego Bay, Jamaica	(876) 922-6230	(876) 922-7581	
St. Lucia (LC)	Unit 111 Johnsons Centre No. 2 Bella Rosa Road P.O. Box BW 304, Gros Islet, St. Lucia		(758) 722-6700	(246) 436-1275	
Trinidad and Tobago (TT)	Port of Spain 11-13 Victoria Avenue Port of Spain Trinidad	San Fernando PO Box 51, Unit 416E JWR Avenue South Park Plaza San Fernando, Trinidad	(868) 299-0700	(868) 623-6025	

Smarter business for a stronger world



Happy New Year, from our entire team at PwC in the Caribbean

In today's rapidly changing world, the need for smarter business practices has never been more pressing. With constant shifts and challenges in the evolving business landscape, it is imperative for companies to actively seek new paths to success. From adapting to market changes to embracing technological advancements, it is crucial that we collaborate to pave the way for groundbreaking innovation, driving business growth and advancing towards a sustainable future.

At their very core, smarter businesses embrace and enable innovation, collaboration and sustainable action to drive positive change. Leaders look beyond short-term profit and focus on long-term value creation. They reimagine traditional business models, investing in the upskilling of their people, enhancing customer value propositions, harnessing new technologies, applying data-driven insights, and prioritising sustainability.

Integrating sustainable practices

Preserving our planet is essential for our collective well-being. Businesses must look at transformative approaches which address the

impact of their operations on multiple fronts. This means integrating innovative practices into all aspects of the value chain, from sourcing materials to production, distribution and disposal. By minimising waste, reducing emissions and promoting renewable energy we can contribute to a cleaner and healthier planet.

Collaborative ingenuity

Smarter business is not just about doing good; it also makes good business sense. Companies which embed innovation and forward-thinking in their operations are more likely to attract and retain top talent, build stronger relationships with customers, and foster long-term resilience. To achieve this, collaboration is key. We must forge partnerships with Governments, civil society, NGOs, and other businesses to address systemic challenges collectively.

By sharing knowledge, resources and best practices, we can amplify our impact and drive meaningful change at scale. Together, we can address complex issues such as climate change, poverty, and inequality, and create a more inclusive future. We can turn theory into action; people and technology work together to find solutions larger than today. Creating a brighter future for generations to come.

Trust for sustained outcomes

As we move forward, remember that the decisions we make today shape our world for tomorrow. Embracing the principles of smarter business and integrating them into our strategies, operations, and culture, builds trust and provides the sustainability every business works towards. By harnessing our collective curiosity, intelligence, innovation, and passion, we create a ripple effect that extends far beyond right now.

I'm proud of my colleagues around the Caribbean who live our values every day, making a difference and delivering on our purpose while providing sustainable outcomes for our clients. Together, let's chart a course to solve our biggest challenges and create lasting impact for business, our environment and society.

Warm regards,

Frazer Lindsay

CEO, PricewaterhouseCoopers Caribbean Region Ltd.



Protect your business value

December 2023

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February 2024

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January 2024

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Income Tax	Payroll Tax	VAT	Withholding	
TT 15	BB 15	BB 21	BB 15	
	BM 15	BS 21	JM 14	
	GY 14	JM 31		
	JM 14	LC 21		
	LC 7	TT 25		
	LC 15			
	TT 15			



Change how you see risk

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February 2024							
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25	26	27	28	29			

Payroll Tax	VAT	Withholding
BB 15	BB 21	BB 15
BB 28	BS 21	JM 14
GY 14	JM 29	
JM 14	LC 21	
LC 7	TT 25	
LC 15		
TT 15		



Create a strategy-led action plan

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March 2024

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24	25 _{GY}	26	27	28	29 Good Friday	30 п
31			Income Tax BB 15 GY 15 LC 25 LC 31 TT 31	Payroll Tax BB 15 GY 14 JM 14 JM 31 LC 7 LC 15 TT 15	VAT BB 21 BS 21 JM 28 LC 21 TT 25	Withholding BB 15 JM 14

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MEDIA



Engage people to accelerate

March 2024								
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31								

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28 BB	29 ^{BB}	30				
			Income Tax	Payroll Tax	VAT	Withholding

Withholding	VAI	Payroll Iax	Income lax
BB 15	BB 21	BB 15	BB 30
JM 14	BS 21	BM 15	GY 1
	JM 30	GY 14	GY 30
	LC 21	JM 14	TT 15
	TT 25	LC 7	TT 30
		LC 15	
		TT 15	



Solve for a win for all

April	2024
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19	20 BB, LC	21	22	23	24 ^{BM}	25
26 _{GY}	27	28	29	30 BVI, LC, TT	31	
				Payroll Tax BB 15	VAT BB 21	Withholding BB 15

Payroll Tax	VAT	Withholding
BB 15	BB 21	BB 15
GY 14	BS 21	JM 14
JM 14	JM 31	
LC 7	LC 21	
LC 15	TT 25	
TT 15		



Transform data into insight



May	2024					
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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July	2024					
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23	24	25	26	27	28	29
30			Income Tax BB 15 GY 15 JM 15 LC 25 TT 30	Payroll Tax BB 15 GY 14 JM 14 LC 7 LC 15 TT 15	VAT BB 21 BS 21 JM 28 LC 21 TT 25	Withholding BB 15 JM 14



Understand the now. Embrace what's next

June	e 2024	ļ.				
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August 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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July 2	2024					
Sun	Mon	Tues	Wed	Thu	Fri	Sat
	1 BVI, KY, GY	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			

Withholding	VAT	Payroll Tax	Income Tax
BB 15	BB 21	BB 15	GY 1
JM 14	BS 21	BM 15	TT 15
	JM 31	GY 14	TT 30
	LC 21	JM 14	
	TT 25	LC 7	
		LC 15	
		TT 15	



Redefine your legacy

J١	uly	2	024
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Sun	Mon	Tue	Wed	Thu	Fri	Sat
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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 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

August 2024

0		-				
Sun	Mon	Tues	Wed	Thu	Fri	Sat
				1	2	3
				BB, BM, GY, JM, LC, TT	BM	
4	5 BB, BVI	6 bvi, jm	7 _{BVI}	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31 ^π
				Payroll Tax	VAT	Withholding

Payroll Tax	VAT	Withholding
BB 15	BB 21	BB 15
GY 14	BS 21	JM 14
JM 14	JM 30	
LC 7	LC 21	
LC 15	TT 25	
TT 15		



Turn your vision into reality

August 2024	Au	gu	st	20)24
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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 2024

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 2024						
Sun	Mon	Tues	Wed	Thu	Fri	Sat
1	2 ^{BM}	3	4	5	6	7
8	9	10	11	12	13	14
15 _{GY}	16	17	18	19	20	21
22	23	24 ^π	25	26	27	28
29	30					

Income Tax	Payroll Tax	VAT	Withholding
BB 15	BB 15	BB 21	BB 15
BB 30	GY 14	BS 21	JM 14
GY 15	JM 14	JM 30	
JM 15	LC 7	LC 21	
LC 25	LC 15	TT 25	
TT 30	TT 15		



Transform with confidence

September 2024

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 2024

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

October 2024

Sun	Mon	Tues	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 _{BVI, JM}	22	23	24	25	26
27	28	29	30	31		
			Income Tax GY 1 TT 15	Payroll Tax BB 15 BM 15 GY 14	VAT BB 21 BS 21 JM 31	Withholding BB 15 JM 14

JM 14

LC 7

LC 15 TT 15 LC 21

TT 25



Accelerate through technology

October 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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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 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2024

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

LC 15

TT 15

TT 25



Transform the inside for the outside

November 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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January 2025

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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19	20	21	22	23	24	25
26	27	28	29	30	31	

December 2024

Sun	Mon	Tues	Wed	Thu	Fri	Sat
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25 Christmas Day	26 Boxing Day	27	28
29	30	31				

Withholding	VAT	Payroll Tax	Income Tax	
BB 15	BB 21	BB 15	BB 15	
JM 14	BS 21	GY 14	GY 15	
	JM 31	JM 14	GY 31	
	LC 21	LC 7	JM 15	
	TT 25	LC 15	TT 31	
		TT 15		





The Bahamas

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, along with VAT.

VAT returns are required to be filed online and VAT payments are to be made by the 21st of the month following the end of the VAT period, whether monthly or quarterly.

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

Ψ										
Barbad	OS									
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	Companies with Fiscal Periods Ended (FPE) Jan – Sep:									
Income Tax:	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 and Social Security by the 15th of the following month.									
VAT:	Filing of bimonthly or monthly, in certain instances, VAT Return by the 21st of the month following the end of the VAT accounting period.									
Tax on Assets:	Remittance of Tax on Assets by the 15th of the month following the three month periods ending 28 February, 31 May, 31 August and 30 November.									



Bermuda

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 or before 15 January, 15 April, 15 July and 15 October of each year.

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



British Virgin Islands

There are no significant tax payment or filing deadlines in the British Virgin Islands due to the absence of income, corporate, capital gains, or withholding taxes.

The main sources of taxation in the British Virgin Islands are payroll taxes, business registration and import duties



Cayman Islands

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.



Guyana

Income Tax:	Self-employed Individuals, payment of estimated Income Tax 1 April, 1 July, 1 October, and 31 December of each year.
Companies Income Tax	Payment of estimated Corporation Tax – 15 March, 15 June, 15 September, 15 December.
Filing of Individual/ Corporation tax returns	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 by the 14th of the following month.
Social Security:	Remittance by the 15th day of the following month
VAT	Filing of monthly VAT Return and payment due by 21st day of the month after the end of the VAT period.



Jamaica

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 along with the prescribed return.
Payroll:	Filing of Return of Employer's Monthly Payroll Deductions and remittance of PAYE, Education Tax, NIS, NHT and HEART contributions by the 14th of the following month. An Annual Employer's 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.



St. Lucia

Income Tax:	There is withholding of tax from salaries (pay- as-you-earn or PAYE) based on tax codes obtained when employees register with the Inland Revenue Department. Tax withheld by employers is paid to the Inland Revenue on a monthly basis. Self-employed persons and individuals in partnerships are required to pay installments by 25 March, 25 June, and 25 September. Any additional tax due is payable with the PIT return by 31 March in the following year.
Corporate Income Tax:	Tax is payable in installments on 25 March, 25 June, and 25 September in each year of income, based on the preceding year's income. Any remainder is payable within three months of the end of the fiscal year.
Payroll:	Remittance of Social Security by the 7th of the following month. Remittance of PAYE by the 15th of the following month.
VAT:	Filing of monthly VAT returns by the 21st of the month following the end of the VAT accounting period.



Trinidad & Tobago

income tax.	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.

January							Fel	February								March								April							
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September							October								ven	nbe	r			December											
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8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14				
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21				
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28				
29	30						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31								



2024 Calendar

Jar			Fel	February								March								April										
S	Μ	T	W	Т	F	S		Μ		W	Т	F	S	S	Μ	Т	W	Т	F	S	Ŝ	Μ	Т	W	Т	F	S			
			1	2	3	4							1							1			1	2	3	4	5			
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8	6	7	8	9	10	11	12			
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15	13	14	15	16	17	18	19			
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22	20	21	22	23	24	25	26			
26	27	28	29	30	31		23	24	25	26	27	28		23	24			27		29			29	30						
20		20		00	01		20		20	20		20				20	20	27	20	27				00						
														30	31															
Ma	May June											Jul	y						Au	gus	t									
S	Μ	Т	W	Т	F	S	S	Μ	Т	W	Т	F	S	S	Μ	Т	W	Т	F	S	S	Μ	Т	W	Т	F	S			
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5						1	2			
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9			
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16			
18		20	21			24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23			
25	26				30	31	29							27	28	29	30	31			24	25	26	27	28	29	30			
25	20	27	20	2)	50	51	2/	00													31									
																					01									
Sei	otei	nbe	er				Oc	October								November								December						
-	M	Т	W	Т	F	S		Μ	T	W	Т	F	S		M		W	Т	F	S	S	Μ	Т	W	Т	F	S			
	1	2	3	4	5	6				1	2	3	4							1		1	2	3	4	5	6			
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13			
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20			
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27			
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31						
														30																

30



2025 Calendar