

Corporate Registry  
Filing Amnesty  
Deadline  
31 October 2019

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# Corporate Registry Filing Amnesty



# Trinidad And Tobago Companies Act

The Companies Act of Trinidad and Tobago (CATT) requires all companies, to file where applicable by way of a notice any fundamental changes in the company's corporate instruments and /or directorships, inter alia:

- **Change of registered address**
- **Change of directorship**
- **Change in corporate instruments**
- **Change in attorney(s) under powers of attorney**
- **Change in the name of the company**

All notices/filings are to be remitted to the Registrar of Companies on the prescribed forms stipulated under the CATT.

# Annual Return

All companies are required to file **every year** within thirty (30) days of the anniversary date of its incorporation / registration) an Annual Return, regardless if there were any changes in the company or not.

# Penalty

The penalty for late filing is three hundred dollars (TTD300) for *every month, or part thereof*.



# PwC Tax & Legal Services

***Our vision is to build a sustainable and competitive advantage by offering unique, efficient and professional tax solutions to our clients. We believe that in order to maximise client satisfaction a broad understanding of the tax laws and our client's needs is required.***

***A range of tax services are offered and we employ extensive tax and corporate secretarial expertise to cater to a variety of clients and their unique needs. This allows our clients the opportunity to focus on their core competencies in growing their sustainable businesses.***

***Our services are extended beyond our borders, as we continue to provide advice to companies operating in Guyana.***

## Tax Consulting Services

These assignments include advice related to executive and employee compensation, withholding and various tax and double tax treaty implications of client's business operations. Additionally, our team of tax specialists advises on special areas such as:

- Corporate finance and funding arrangements
- Acquisitions and merger tax implications
- Debt restructuring and debt workouts
- Transfer pricing arrangements
- Commodity and financial derivative issues
- Thin capitalisation rules
- State and Central Government proposals for the introduction of incentives to attract foreign direct investment as well as Regional/ Government proposals for reorganisation of taxing authorities.

## Compliance Services

### Corporate Tax Returns

Review and/or preparation of tax returns based on the financial data provided and advice regarding areas of exposure to reassessment by the tax authorities and recommendations for addressing same.

### VAT Returns

Preparation of monthly/bi-monthly Value Added Tax (VAT) Returns and associated refund claims if required. Maintenance of a VAT refund monitoring programme for our clients geared towards expediting the receipt or refunds by identifying and clearing up any queries by the Inland Revenue Division on a timely basis.

### Quarterly Installments

We notify our clients of quarterly tax installments due and payable where applicable we make applications to the tax authorities for adjustment of these installments.



# PwC Tax & Legal Services

## Personal Income Tax Returns

Preparation of personal income tax returns for expatriate personnel.

## Tax Audit and Dispute Resolution

### Objections/Appeals

We provide assistance, advice and support throughout the Audit, Objections and Appeal Stages.

## Maintain Tax Accounting and Payroll Accounting

## Corporate Secretarial Services

### Incorporation

Incorporation of both external and local companies. Provide advice to clients on general corporate concerns.

### Deregistration

We facilitate the deregistration of both external and local companies from the Companies Registrar.

## Tax Registration

We facilitate the tax, VAT and social security (National Insurance) registrations.

## Maintenance of Company Portfolio

We prepare and file on behalf of the company Annual Returns, filings in relation to changes in corporate changes in corporate instruments as well as other statutory filings and liaise with the Registrar of Companies to address queries relating to corporate documents filed by the company.

Advise and prepare other statutory requirements in accordance with the Company's Act.

## Amalgamations

Preparation and filing of the necessary documents with the government authorities to effect a required amalgamation.

## Work Permits/Renewals

Work permit applications and renewals for expatriate personnel, including facilitating the advertising, interviewing and evaluation process required by the Ministry of National Security.

## Share Transfers

We can facilitate share transfers between corporate entities including the valuation of shares; drafting of share instruments for review and execution by the company and having same assessed and stamped for duty by the Board of Inland Revenue.

## Liquidation and Dissolution

We can assist with voluntary and involuntary winding-ups.

# Let's Talk

## Meet our Tax & Legal Services Team



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