



MINISTRY OF FINANCE INLAND REVENUE DIVISION

Tax Evaluation of Non-Residents

Individuals and companies are required to register with the Inland Revenue Division (IRD) and obtain a Board of Inland Revenue (BIR) file number before taking up employment or starting operations in Trinidad and Tobago. Non-residents must visit the International Tax Unit of the IRD for evaluation and to determine their tax liability in Trinidad and Tobago. A non-resident is a person who is employed or a company that is operating in T&T for a period of less than 183 days in any year. Non-residents are subject to tax on their total income unless they qualify under a specific legal exemption. Non-residents are not entitled to tax deductions.

How do I get evaluated?

Non-resident individuals must visit the International Tax Unit and take the following documents:

1. A copy of your contract or statement of remuneration payable (including benefits) for services performed in Trinidad and Tobago, and any invoices you have submitted.
2. Passport.
3. Work permit.
4. Evidence of taxes paid (if applicable).
5. Completed application form for BIR File Number (forms P10/P11). Please follow the link at the end of the section for information on how to apply for a BIR file number.

The International Tax office is located at:

International Tax Unit
Inland Revenue Division
4th Floor, Trinidad House
St. Vincent Street
Port of Spain
Trinidad
Tel. (868) 623-1211/4

Opening hours: 8:00 am to 4:00 pm, Monday to Friday except public holidays.

Non-resident companies seeking evaluation must first register with the Registrar of Companies and submit the originals and copies of the Notice of Address, Notice of Directors and Certificate of Incorporation to the International Tax unit at the address above. Follow the link below for more information on registering a business.

The assessment is completed immediately if all necessary documents are provided.

Where can I find more information?

For additional information on tax evaluations for non-residents, please contact the International Tax Unit of the Ministry of Finance.

Withholding Tax Bulk Upload Spreadsheet

The Board of Inland Revenue has implemented an Integrated Tax Processing System (ITPS) to improve its efficiency and delivery of service to its customers. This computerized system would affect several Tax Types including Withholding Tax.

To ease the burden of preparing numerous (C5/WHT2) processing forms for same day transactions we have introduced a Withholding Tax Bulk Upload Spreadsheet.

The details of the use and procedure for the Withholding Tax Bulk Upload sheet is listed hereunder:-

The **Withholding Tax Bulk Upload Spreadsheet** is an Excel template which will be used for the processing of Withholding Tax liabilities at the Board of Inland Revenue. The template will be used in instances where there are large numbers (15 or more transactions) of Withholding Tax payments remitted or deemed to have been remitted or credited on the **same day**.

The template **must** be submitted electronically to the International Tax Unit **via a suitable portable storage media or e-mail**. The template must be accompanied by a coversheet which will summarize the information being submitted to ITU:-

- The total number of transactions
- Total Gross Payments
- Total Withholding Tax remitted
- Date paid /credited /remitted or deemed remitted

The template is a protected Excel spreadsheet 3.31MB in size. It consists of eleven columns and accommodates up to 1,500 individual transactions (C5s and/or WT2s). The text fields default to upper case, the currency fields are in \$TT and the date field is set to dd MMM, yyyy. The Withholding Tax Rate, Withholding Tax, and Net Payment columns are grayed out to indicate that they are not editable fields; the template calculates the values based on user entered data.

The template is not to be tampered with or altered under any circumstances. All changes to the template (e.g. rate changes or new income types) will be made by the International Tax Unit and an amended template will be communicated to the taxpayer via established channels. **Any templates which have been altered or tampered with will be rejected.**

Taxpayers should note that the rates on the template reflect the ITU's Withholding tax rates at a specific point in time and it is the tax payer's responsibility to ensure that they are using the most up- to-date template. Additionally International Tax Unit reserves the right to make any changes necessary in accordance with the Tax Laws to the information supplied on the template.

Templates must be completed and submitted in a timely manner as there has been no change in the time specified for payment i.e. Withholding tax payments are to be made within thirty (30)days after the payment is deemed to have been remitted or credited.

Procedure

The fields on the template mimic existing forms. To fill out the template do the following;

1. Set Excel's default security level to medium.
 - Go to Tools,
 - then Macros,
 - Then Security – and check the medium radio button.
2. Open the worksheet. A “Security Warning” message box appears; select “Enable Macros”.
3. Enter the Taxpayer's (the party remitting the payment) Withholding Tax BIR account number (available from ITU)
4. Enter the transaction date (date the payment was deemed remitted or credited) in the ISO standard format yyyy-mm-dd.
5. Enter the Payee's Name (the name of the party receiving the payment).
6. Select the Payee's Country from the dropdown list
7. Select the Payment Type from the dropdown list
8. The WHT rate is automatically generated (this is an un-editable field)
9. Enter the gross payment amount
10. The WHT Tax and Net Payment amounts are automatically calculated (these are un-editable fields)
11. Enter the Payee's address in the remaining fields.
12. Note: The Total Gross Payments, Total Withholding Tax, Total Net Payments and Count of entries fields at the top of the template are automatically calculated.

The file should be saved using the file name **WHT_NameofCompany_DateSubmitted** e.g. **“WHT_JohnDoeLtd._20080421”**, and then submitted along with a copy of the cover sheet.

For Further information please contact:

Mr. Nayak Ramdahin (ACIR PLTBU North) - 623-7351 / 623-2981 ext 290

Mrs. Shirley Millet - 623-5962 / 623-1260.

Taxpayer Relations Section
Visit as at www.ird.gov.tt