



Government of the Republic of Trinidad and Tobago

MINISTRY OF FINANCE

INLAND REVENUE DIVISION

Trinidad and Tobago
AEOI Service

CRS & CbCR Reporting

AUTOMATIC EXCHANGE OF INFORMATION | **SECURE & PROTECTED** | **ACCURATE REPORTING** | **GLOBAL COMPLIANCE**

Building Trust. Ensuring Compliance.
Connecting Trinidad and Tobago to the World.

The banner features a central globe with a red shield and a white padlock icon. To the right, there are icons for CRS and CbCR reporting, along with a city skyline. The background is a mix of grey and red, with a red and black flag in the top right corner.

Common Reporting Standard (CRS)

Registration Guide

For Financial Institutions

June 30, 2026

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<https://aeoi.ird.gov.tt/crsfatca/registration>

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Introduction

OECD Overview

The Organization for Economic and Development (OECD) is an international organization that works together with Governments, Policy Makers and Citizens to improve economic performance and job creation to foster strong education and fight international tax evasion. The Common Reporting Standard (CRS) is the OECD's version of US FATCA. Over 100 countries have agreed to pass local law requiring local Financial Institutions to collect and report to their Tax Authorities' tax information from clients who are tax residents in any other CRS member jurisdiction. The local tax authorities then exchange this information with the tax authorities of these other CRS countries.

IRD Commitment

Trinidad and Tobago signaled its commitment to OECD tax transparency standards by signing the Multilateral Convention on Mutual Administrative Assistance in Tax Matters on November 7, 2024.

In keeping with this commitment, Inland Revenue Division is facilitating the automatic exchange of financial account information (AEOI) to combat tax evasion via the implementation of the Common Reporting Standard (CRS). This transfer of information covers depository accounts, custodial accounts, insurance products and investment activities.

The first reporting date for Financial Institutions is May 31, 2026, and annually on May 31, thereafter.

Exchange of Information Workflow

Financial Institutions must identify and/or export your reportable client data as of December 31.

The process for Exchange of Information System has three simple steps:

1. Upload your reportable data under Choose/Upload Data in one of the following formats:
 - Single Excel sheet
 - OECD standard XML file
 - Manual Entry
2. Check and/or Edit your Data under Remediation
3. Stage, Validate and Submit your Data under Reporting

Supported Browsers

Browser	Version
Chrome	50 or later
Opera	42 or later
Edge	88 or later
Firefox	51 or later
Safari	10 or later

Note: Internet Explorer is no longer supported

CRS Implementation Dates for accounts

The Mutual Administrative Assistance in Tax Matters Regulations, 2025 (Legal Notice 275 of 2025) in Trinidad and Tobago mandates Financial Institutions to commence reviewing Pre-existing Individual and Entity accounts from January 1, 2025.

Type of Account	Defined As	Reporting Dates		
New Account				
	A Financial Account maintained by a Reporting Financial Institution opened on or after January 1, 2025.	May 31, 2026 and May 31 annually thereafter		
Pre-Existing Accounts				
	A Financial Account maintained by a Reporting Financial Institution as of December 31, 2024.	Individual High Value Accounts	Individual Low Value Accounts	Entity Accounts
	Deadline for Completing Review of Pre-Existing Accounts The review of all pre-existing accounts shall commence on January 1, 2025.	December 31, 2025	December 31, 2026	December 31, 2026
	Initial Deadline for Reporting Pre-Existing Accounts to BIR	May 31, 2026	May 31, 2027	May 31, 2027

Table 1 - CRS Implementation Dates

Registration

In order to facilitate the transfer of information, Financial Institutions are required to self-register for an account on the submission platform. The minimum requirement for registration is a Financial Institution and an Admin user.

Financial Institutions are required to navigate to <https://aeoi.ird.gov.tt/crsfatca/registration> to register for an account.

Details required for registration

Note: The GIIN (Global Intermediary Identification Number for FATCA) is not required for the CRS registration process. Please leave this field blank.


The following information is required to successfully complete the registration process:

1. **Financial Institution Name** – Registered Legal name of the Financial Institution
2. **Address** – Registered Address of the Financial Institution
 - a. **Country** – Trinidad and Tobago’s Alpha-2 country code is “**TT**”
3. **TIN** – (Taxpayer Identification Number): In this case, it is the BIR number of the Financial Institution (enter the 10 digits only, no symbols)
4. **Filer Category** – Select **Model 1 Participating FFI** from the Drop Down List
5. **Resources** –
 - a. A letter of Authorisation completed on Financial Institution’s letterhead. The letter should also include the Names, Email Address and IDs of the associated Admin User and Standard User. *A sample letter has been included for ease of reference.*
 - b. Scanned Copies of the IDs of each Admin User and Standard User.
6. Login credentials of the Administrator
 - a. **Username (email)** – The Email address of the registrant
 - b. **Password** – minimum of 8 characters (1 uppercase, 1 lowercase, 1 number and 1 symbol at least)
 - c. **Email Notifications** – set field to Yes
 - d. **Role Filter** – set field to Yes

Addition of multiple users

At least one user must be added during registration. Up to four (4) users can be registered for a Financial Institution. The first user must be the Point of Contact (PoC) and is automatically the Administrator. The Administrator can add more users, change passwords and deactivate users.



To add more users, click the  icon on the bottom right of the page.

Sample of the fields on the Registration page

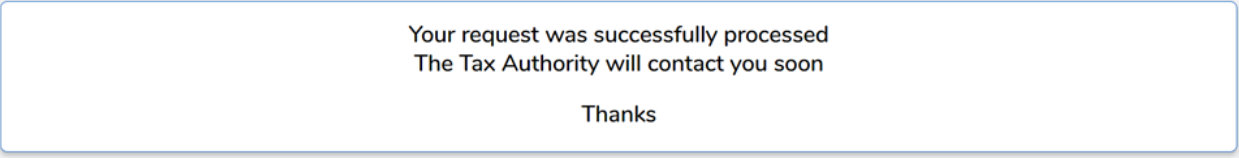
Financial Institution Name * <input type="text" value="Enter Institution Name"/>	GIIN * <input type="text" value="ENTER GIIN"/>	Address * <input type="text" value="Enter Address"/>
City/Town * <input type="text" value="Enter City or Town"/>	State/Province/Region <input type="text" value="Enter State or Province"/>	Country * <input type="text" value="Choose Country"/>
Postal Code <input type="text" value="Postal Code"/>	TIN * <input type="text" value="Enter TIN"/>	Filer category (US FATCA) * <input type="text" value="Participating FFI"/>
Additional information <div style="border: 1px solid #ccc; height: 60px;"></div>	Resources * Manage Resources	
Admin? <input type="checkbox"/>	Username (email) * <input type="text" value="Enter Email"/>	Password * <input type="text"/>
	User's Name (greeting) <input type="text" value="Enter Name 1"/>	Email Notifications? <input checked="" type="radio"/> Y <input type="radio"/> N
		Role Filter? <input checked="" type="radio"/> Y <input type="radio"/> N
<input type="button" value="Submit"/>		

Figure 1 - Registration Page

Submission of registration details

Upon completion of all required fields, the Financial Institution can submit the request by clicking *Submit*.

The following message will be displayed when the request has been successfully submitted.



Your request was successfully processed
The Tax Authority will contact you soon
Thanks

Figure 2 - Submission Confirmation

Review of registration request

The submitted registration request will be reviewed by IRD personnel and the Financial Institution's Registrant will be notified when their request has been approved.

Managing multiple Financial Institutions

It is important to note that if you are a Point of Contact for multiple Financial Institutions, you will require special account privileges. Please contact Inland Revenue Division and you will receive additional information on how to proceed.

Adding/Editing access as Administrator

When the Administrator has been granted access and logs into the portal, the menu below will be visible on the left. Only the Administrator will have access to the User Admin management tab. The User Admin management tab will be used to manage all the Users in Financial Institution group.

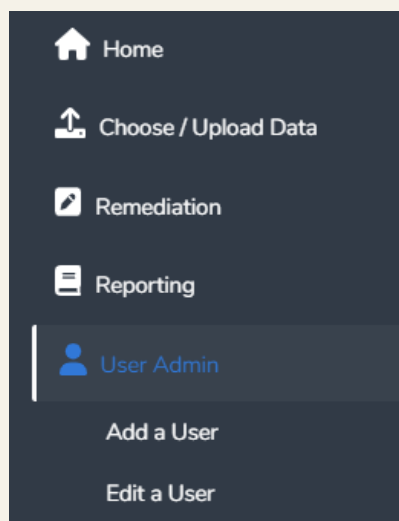


Figure 3 - User Admin Management Tab

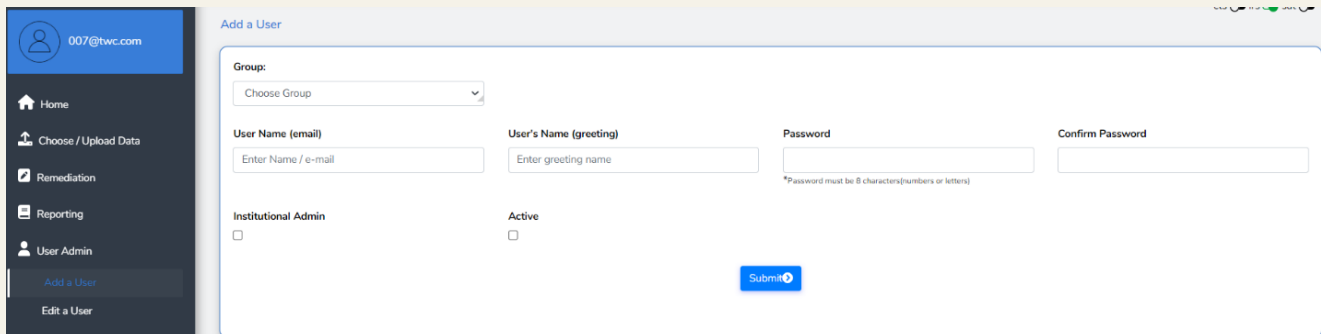
Add a User

To add a user, you must select your Group. Add the User's email address, the User's name and assign a secure password.

This User can be given the privilege of User Admin, by checking the box Institutional Admin.

Check the box Active to activate the account.

Hit Submit to save.



The screenshot shows a web application interface for adding a user. On the left is a dark sidebar with navigation options: Home, Choose / Upload Data, Remediation, Reporting, User Admin, Add a User (highlighted), and Edit a User. The main content area is titled 'Add a User' and contains the following form elements:

- Group:** A dropdown menu with 'Choose Group' selected.
- User Name (email):** A text input field with the placeholder 'Enter Name / e-mail'.
- User's Name (greeting):** A text input field with the placeholder 'Enter greeting name'.
- Password:** A text input field with a note below it: '*Password must be 8 characters(numbers or letters)'. There is a small eye icon to the right of the field.
- Confirm Password:** A text input field.
- Institutional Admin:** A checkbox that is currently unchecked.
- Active:** A checkbox that is currently unchecked.
- Submit:** A blue button with a white arrow icon.

Figure 4 - Add a User

Edit a User

To edit a user, you must select your Group. The User Admin can edit any field such as the User's email address, the User's name and reset passwords. Hit Submit to save your changes.

Country Codes

Country or Area Name	ISO "ALPHA-2 Codes
Afghanistan	AF
Aland Islands	AX
Albania	AL
Algeria	DZ
American Samoa	AS
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW
Australia	AU
Austria	AT
Azerbaijan	AZ
Bahamas	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia	BO

Bonaire, Saint Eustatius and Saba / BES Islands = NL special municipality	BQ
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Virgin Islands	VG
British Indian Ocean Territory	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cambodia	KH
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	KY
Central African Republic	CF
Chad	TD
Chile	CL
China	CN
Hong Kong, Special Administrative Region of China	HK
Macao, Special Administrative Region of China	MO
Christmas Island	CX
Cocos (Keeling) Islands	CC
Colombia	CO
Comoros	KM
Congo (Brazzaville)	CG
Congo, Democratic Republic of the	CD
Cook Islands	CK
Costa Rica	CR
Côte d'Ivoire	CI
Croatia	HR

Cuba	CU
Curacao	CW
Cyprus	CY
Czech Republic	CZ
Denmark	DK
Djibouti	DJ
Dominica	DM
Dominican Republic	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Ethiopia	ET
Falkland Islands (Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories	TF
Gabon	GA
Gambia	GM
Georgia	GE
Germany	DE
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD

Guadeloupe	GP
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard Island and Mcdonald Islands	HM
Holy See (Vatican City State)	VA
Honduras	HN
Hungary	HU
Iceland	IS
India	IN
Indonesia	ID
Iran, Islamic Republic of	IR
Iraq	IQ
Ireland	IE
Isle of Man	IM
Israel	IL
Italy	IT
Jamaica	JM
Japan	JP
Jersey	JE
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kiribati	KI
Korea, Democratic People's Republic of (North)	KP
Korea, Republic of (South)	KR
Kosovo*	XK
Kuwait	KW

Kyrgyzstan	KG
Lao PDR	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macedonia, Republic of	MK
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia, Federated States of	FM
Moldova	MD
Monaco	MC
Mongolia	MN
Montenegro	ME
Montserrat	MS
Morocco	MA
Mozambique	MZ
Myanmar	MM

Namibia	NA
Nauru	NR
Nepal	NP
Netherlands	NL
Netherlands Antilles	AN
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger	NE
Nigeria	NG
Niue	NU
Norfolk Island	NF
Northern Mariana Islands	MP
Norway	NO
Oman	OM
Pakistan	PK
Palau	PW
Palestinian Territory, Occupied	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Pitcairn	PN
Poland	PL
Portugal	PT
Puerto Rico	PR
Qatar	QA
Réunion	RE
Romania	RO
Russian Federation	RU
Rwanda	RW

Saint-Barthelemy	BL
Saint Helena	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Maarten (Dutch part)	SX
Saint-Martin (French part)	MF
Saint Pierre and Miquelon	PM
Saint Vincent and Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST
Saudi Arabia	SA
Senegal	SN
Serbia	RS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somalia	SO
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
South Sudan	SS
Spain	ES
Sri Lanka	LK
Sudan	SD
Suriname	SR
Svalbard and Jan Mayen Islands	SJ
Swaziland	SZ
Sweden	SE
Switzerland	CH

Syrian Arab Republic (Syria)	SY
Taiwan, Republic of China	TW
Tajikistan	TJ
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos Islands	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom	GB
United States of America	US
United States Minor Outlying Islands	UM
Uruguay	UY
Uzbekistan	UZ
Vanuatu	VU
Venezuela (Bolivarian Republic of)	VE
Viet Nam	VN
Virgin Islands, US	VI
Wallis and Futuna Islands	WF
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW

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