



**GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO**  
**MINISTRY OF FINANCE**  
**INLAND REVENUE DIVISION**

**Tax Amnesty 2021 Frequently Asked Questions**

**1. What is Tax Amnesty 2021?**

*Tax Amnesty 2021 is an opportunity for taxpayers to pay the back taxes they owe to the Board of Inland Revenue without being burdened to pay the corresponding penalties and interest.*

**2. What is the legal authority for Tax Amnesty 2021?**

*Tax Amnesty 2021 is authorized by Act No. 10 of 2021.*

**3. What is the period of the Tax Amnesty?**

*Tax Amnesty 2021 runs from 5<sup>th</sup> July 2021 to 17<sup>th</sup> September, 2021.*

**4. Which taxes are covered under Tax Amnesty 2021?**

- *Individual Income Tax*
- *Pay-As-You-Earn (PAYE)*
- *Health Surcharge*
- *Corporation Tax*
- *Business Levy*
- *Green Fund Levy*
- *Value Added Tax (VAT)*
- *Petroleum Profits Tax (PPT)*
- *Supplemental Petroleum Tax (SPT)*
- *Unemployment Levy*
- *Stamp Duty*
- *Property Tax (Arrears from Lands & Buildings Taxes and Municipal Corporations Taxes Act, Part V)*
- *Club Gaming Tax*
- *Gaming Amusement Tax*

**5. Which tax periods are covered by the Tax Amnesty?**

- *All prior tax periods up to December 31, 2020 ;*
- *All tax periods which were due and payable during January 01, 2021 to May 31, 2021.*

**6. How would I know if I have outstanding returns or tax liabilities?**

Where you are registered with ttconnect and enrolled for e-Tax, you can view your account via our on-line logged-in service platform at <https://etax.ird.gov.tt>.

*The information can also be obtained by visiting any of our Regional Offices:*

- *Port-of-Spain*
- *San Fernando*
- *Scarborough, Tobago*

**7. I am not in agreement with some of the items on my liability statement. Where can I query the stated amount?**

*You may contact the Debt Management Unit at 800-TAXX (8299), ext. 11850.*

**8. How do I file my outstanding tax returns?**

*1. IRD offers two (2) ways in which taxpayers may file returns on e-Tax:*

*I. Logged in service for taxpayers with ttconnect IDs*

*II. Non-logged in service for all taxpayers, especially those without ttconnect IDs can go to [http://www.ird.gov.tt/etax/non-logged\\_in\\_returns/faqs](http://www.ird.gov.tt/etax/non-logged_in_returns/faqs)*

*2. Returns not available on e-Tax are available for download from the IRD's website [www.ird.gov.tt](http://www.ird.gov.tt)*

**9. Do I need to wait for the returns to be processed before I pay my taxes?**

*No, pay the tax liability during the amnesty period to avoid the penalty and interest.*

**10. Prior to the amnesty I paid off all my outstanding taxes except the applicable penalty and interest. Subsequently, I submitted a letter requesting a waiver of both. Will all the penalty and interest owed be waived as a result of the current amnesty?**

*Yes, all penalty and interest will be automatically waived once the full amount of taxes have been paid either before or during the amnesty period.*

**11. Garnishee payments are presently being deducted from my salary. What happens if I pay off the taxes owed?**

*If you pay off the taxes owed during the Tax Amnesty period, the applicable penalty and interest will be waived. After payment is made, you should immediately inform the Garnishee/Enforcement Unit and a Release of Garnishee Order will be issued to your employer.*

**12. Where can I pay my taxes?**

*You can pay your taxes at the following IRD offices:*

<b>REGIONAL OFFICES</b>	<b>DISTRICT REVENUE OFFICES</b>
<ul style="list-style-type: none"><li>• <i>Port-of-Spain</i></li><li>• <i>San Fernando</i></li><li>• <i>Scarborough, Tobago</i></li></ul>	<ul style="list-style-type: none"><li>• <i>Chaguanas</i></li><li>• <i>Couva</i></li><li>• <i>Point Fortin</i></li><li>• <i>Princes Town</i></li><li>• <i>Rio Claro</i></li><li>• <i>Sangre Grande</i></li><li>• <i>San Fernando</i></li><li>• <i>Siparia</i></li><li>• <i>St. George West (POS)</i></li><li>• <i>Tunapuna</i></li></ul>

**13. What do I need to pay?**

*To get the full benefit of the amnesty you should pay off the principal.*

**14. What will I need to make the payment?**

*You will need a Payment Description Slip (PDS). You can generate your own PDS to save time at the IRD offices <http://www.ird.gov.tt/epayments/PDS/faqs> or one can be generated for you at any IRD office.*

**15. Can payments be made on-line?**

*Payments TT \$100,000 and over can be made via ACH and safeTT.  
<http://www.ird.gov.tt/epayments/payments-100000-and-over>*

**16. If I am unable to pay all of my outstanding liabilities, what can I do?**

*You have the following options:*

- Pay in instalments during the amnesty period, but you must pay the full debt before the Tax Amnesty ends, to avoid paying the applicable penalties and interest;*
- Pay as much as possible of the outstanding liabilities during the amnesty period. This will reduce the penalties and interest that will be payable after the amnesty ends;*
- You may wish to obtain a loan to pay off the outstanding taxes in full, especially where the penalties and interest exceed your outstanding tax liabilities.*

**17. Will the penalty and interest paid prior to the start of the amnesty be refunded?**

*Penalties and interest paid prior to the start of the Tax Amnesty period is not refundable.*

**18. As a result of late filing, will the penalties on my account be waived during the amnesty period?**

*Yes. Any late filing penalties on your account will be automatically waived.*

**19. What option do I have if my assessment is under objection?**

*You may want to minimize your risk by paying off your tax liabilities. After the objection is determined, any overpayment will be refunded. For further information you can contact the Objections Section or visit <http://www.ird.gov.tt/objecting-to-an-assessment>*

**20. I am a sole trader who has never submitted any tax return, how would Tax Amnesty 2021 relate to me?**

*You should take advantage of Tax Amnesty 2021. By filing returns for the last six (6) income years, that is, 2015 – 2020, the penalties and interest will be automatically waived where any tax due was paid during the amnesty.*

**Please note that sole traders are required by law to file returns annually.**

**21. Is this Tax Amnesty 'open' to foreigners also?**

*Yes. The Tax Amnesty is open to all taxpayers both resident and non-resident individuals and companies who earned income in Trinidad and Tobago where taxes are due and payable.*

**22. During the last amnesty, I paid off some of my outstanding taxes and received a waiver based on the amount paid. If I pay off the balance, would I be granted the full waiver?**

*Yes, once a payment is made towards a liability during the period of the amnesty you would be granted a waiver on the applicable penalties and interest.*

**23. My relative is out of the country. Can I submit their outstanding returns and pay any taxes that may become due?**

*Absolutely. You should take this opportunity to ensure that your loved ones' tax obligations are brought up to date.*

24. I have registered my business with the Ministry of Legal Affairs but not with the Inland Revenue Division. What do I do?

*Apply for a BIR number to complete the required returns and pay the relevant tax liabilities. Taxpayers are encouraged to utilize IRD's online services platform to apply for BIR number(s) or Account number(s) at <https://etax.ird.gov.tt>*

**All businesses must be registered with the Inland Revenue Division and be given a BIR File Number**

**e-Tax**

# e-Tax

**Login to your profile**

You are not currently logged in to e-Tax

[Log In with ttConnect](#)

### Non-Logged In Services

- Search for a Request
- Register for a BIR Number**
- Prepare a Return
- Upload Documentation
- Search VAT Status
- View Refund Status
- Calculate Stamp Duty

### What's e-Tax?

e-Tax is a free service offered by the Inland Revenue Division that allows you to manage your taxes online. Once you log in, you can:

- View Balances and Expectations
- File Returns
- Generate Payment Slips
- View Correspondence
- ...and more!

### Help Resources

- [View Our FAQ Page](#)
- [Call Us!](#)
- [Visit a Service Center](#)

For more information, please visit [www.ird.gov.tt](http://www.ird.gov.tt) or call the hotline at 800-TAXX (8299) and use Option 1