

Jurisdiction's name:	TRINIDAD AND TOBAGO
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p><u>Response:</u></p> <p>In accordance with Section 76 of the Income Tax Act (ITA) Chapter 75:01, the Board of Inland Revenue assigns a unique identification number referred to as the Board of Inland Revenue file number (B.I.R. file number) for the purpose of processing an income tax return under section 76. The registration process and guidelines are available directly at the Board of Inland Revenue offices and online via the website- https://etax.ird.gov.tt/</p> <p>The assigned BIR number is permanent, meaning it does not expire.</p> <p>The BIR number is not used to identify any particular sector or taxpayer group, nor is it used to identify tax types. It is sole used to identify the customer. Separate attributes are used to track taxpayer type, sector and other information. Each taxpayer who is registered with the BIR is given a unique BIR number.</p> <p>Every resident with tax filing obligations is required to apply for the BIR number. This must be furnished to the employer as stated in accordance with S (76B) of the Income Tax Act Chapter 75:01 “Every employee or officer from whose emoluments tax was deducted by the employer shall furnish his employer with his B.I.R. file number, and the employer shall record that number on the certificate issued by him under regulation 12 of the Income Tax (Employment) Regulations.”</p> <p>All resident companies are obliged to register for a Board of Inland Revenue (BIR) file number to be used in payment of taxes and filing returns. This number must be quoted on all correspondence to the Board of Inland Revenue (<i>Income Tax Act S.76A</i>).</p> <p>Non-resident companies engaged in trade and business are also obliged to register for a Board of Inland Revenue (BIR) file number to be used in payment of taxes and filing returns.</p> <p>All partnerships are obliged to register for a Board of Inland Revenue (BIR) file number to be used in payment of taxes and filing returns. This number must be quoted on all correspondence to the Board of Inland Revenue (<i>Income Tax Act S.76A</i>). To obtain a BIR file number, partnerships are required to file with the Board of Inland Revenue an application form and supplemental documentation reflecting the name and address of each partner, evidence of BIR numbers for each partner (each partner is required to have a BIR file number), and any outstanding partnership tax returns.</p> <p>Trusts are not taxable entities in Trinidad and Tobago. However, trusts are granted a BIR number as they deducts taxes from their trustees and remit to the BIR.</p>	

Automatic issuance of TINs to all residents for tax purposes:**Individual: No**

If no, instances where individuals are not being automatically issued a TIN are:

Taxpayers in Trinidad and Tobago are not issued a BIR number automatically. They must complete the required application forms available either in paper form or on Inland Revenue Division's website.

Numbers are assigned to an individual or business when the individual or representative applies for registration or upon receipt of third party information suggesting that the individual or entity should be registered for tax purposes, that individual or business will then be registered and be issued a BIR number based on the information received or at hand.

Persons under the age of sixteen, those who do not have a liability to the Board and temporary residents are not issued a number.

Entities (as defined by the CRS): No

If no, instances where Entities are not being automatically issued a TIN are:

A CIT number will be issued to any entity resident in Trinidad and Tobago upon request.

Please refer to Section I for further clarification.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

Response:

The characteristics of a BIR Number is as follows:

1. The BIR Number consists ten (10) numerals.
2. BIR Numbers are automatically generated.
3. To ensure that BIR numbers are not duplicated at the time of assignment to a new taxpayer, a system check is executed against the database to ensure that the BIR number generated by the system does not exist.
4. BIR Numbers are not re-used.
5. There is no check digit(s) in the BIR number.
6. There is no character in the BIR number which indicates the category of taxpayer. A separate field is used to identify the taxpayer type/category.

Section III – Where to find TINs?

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Response:

Every resident with tax filing obligations is required to apply for the BIR number. This must be furnished to the employer as stated in accordance with S (76B) of the Income Tax Act Chapter 75:01

“Every employee or officer from whose emoluments tax was deducted by the employer shall furnish his employer with his B.I.R. file number, and the employer shall record that number on the certificate issued by him under regulation 12 of the Income Tax (Employment) Regulations.”
Additionally, S 76A. (1) of the ITA details instances where an individual may be required to furnish the B.I.R. number.

“Notwithstanding any other law, any person who makes an application to or is issued any permission, licence, authority or any such other document by any—

- (a) Government Department;
- (b) Public Authority including a local authority;
- (c) Public Corporation or other State Agency; or
- (d) the Central Bank,

may be required to furnish the person processing the application or issuing the document with his Board of Inland Revenue file number.”

An individual or entity’s BIR number can be found in various correspondences sent to taxpayers from the Tax Authority. Types of correspondences include Statement of account, payment receipt, notice of assessment, tax clearance letter, and audit statements.

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

Information on the BIR number for individuals can be found at
<http://www.ird.gov.tt/Media/Default/IRDForms/F-IA001--.pdf>

The application for BIR Number for entities can be found at:
<http://www.ird.gov.tt/Media/Default/IRDForms/F-AOI002--.pdf>

Further information can be found at:
<http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical List/lawspdfs/75.01.pdf>

A TIN verification tool is not available.

Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

For further information please address enquires to – birchair@ird.gov.tt or araphael@ird.gov.tt