



Government of the Republic of Trinidad and Tobago

MINISTRY OF FINANCE
INLAND REVENUE DIVISION

Tax Amnesty 2019



FREQUENTLY ASKED QUESTIONS

PENALTIES AND INTEREST

1. **What is *Tax Amnesty 2019*?**

Tax Amnesty 2019 is a facility authorised by Act No. 13 of 2019, whereby penalties and interest on outstanding tax liabilities are waived, provided that the principal amounts are paid within the period specified in the Act, i.e *15th June 2019 – 15th September, 2019*.

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

Tax Amnesty 2019 runs for a period of three (3) months, from 15th June - 15th September, 2019.

3. **Which taxes are covered under *Tax Amnesty 2019*?**

All tax types are covered under Tax Amnesty 2019.

4. **Which years are covered by the Tax Amnesty?**

The Tax Amnesty relates to all established liabilities on taxpayers' accounts. It also includes any tax liabilities that may be applicable to returns not yet filed for income years 2013-2018.

LIABILITIES

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

Where you are registered for e-Tax, you can view your account via our on-line service platform at www.ird.gov.tt. The information can also be obtained by visiting one of our three (3) Regional Offices: Port-of-Spain, San Fernando or Scarborough, Tobago.

Please note, you can avoid the lines at payment centres by preparing and printing your Payment Description Slip in advance and submitting same with funds to the cashier.

6. **I am not in agreement with some of the items in my liability statement, where can I query the stated amount?**

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

LIABILITIES cont'd

7. **If I have existing liabilities, do I need to file all outstanding returns before I can take advantage of the Tax Amnesty?**

If your outstanding returns reflect tax liabilities, you must file and pay during the period of the Tax Amnesty to take advantage of the waiver of the penalties and interest.

Additionally, with respect to your existing tax liabilities, the applicable penalties and interest can be waived when you pay off those debts.

8. **I am unable to pay off the full amount of my outstanding taxes, can I still benefit from the Tax Amnesty?**

You can benefit from a waiver of the applicable penalties and interest on whatever taxes are paid during the period of the Tax Amnesty.

9. **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?**

You would be granted a waiver on the applicable penalties 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?**

The penalty and interest will be automatically waived.

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. **What about returns filed, but not processed, should I pay the taxes calculated, even if I am unsure that my assessment is correct?**

All calculated taxes should be paid to avoid the payment of any applicable penalties and interest.

PAYMENT

13. Where can I pay my taxes and can payments also be made on-line?

Taxes can be paid only at any of the following offices:

REGIONAL OFFICES	DISTRICT REVENUE OFFICES
Port-of-Spain (POS); San Fernando; Scarborough, Tobago.	Chaguanas; Couva; Point Fortin; Princes Town; Rio Claro; Sangre Grande; San Fernando; Siparia; St. George West (POS) and Tunapuna.

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

There are a number of options you may consider:

- a) 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;
- b) Pay the major part of the outstanding liabilities during the amnesty period, to reduce the penalties and interest payable after the amnesty ends;
- c) 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.

15. As the 14th and 15th September, 2019 are not official business days, could payments be made on the Monday and Tuesday following?

Payments can be made up to Monday 16th September, to benefit from the amnesty.

16. Will the period of *Tax Amnesty 2019* be extended?

The law provides for the Tax Amnesty to run from 15th June to 15th September, 2019.

PENALTIES AND INTEREST

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, will not be refunded.

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

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

19. I have a payment plan with the Debt Management Unit. If I pay off the principal amount during the amnesty, can I get the penalty and interest waived?

The remaining penalty and interest will be waived automatically.

GENERAL

20. What options do I have if my assessment is under objection?

You may wish to contact the Objections Unit to be advised on the options available for settling your outstanding liabilities.

21. I am a sole trader who has never submitted a tax return, how would *Tax Amnesty 2019* relate to me?

You can take advantage of *Tax Amnesty 2019* by filing returns only for the six (6) income years, 2013 – 2018, and pay any liabilities due, without the attendant penalties and interest.

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

22. Is this Tax Amnesty 'open' to foreigners also?

The Tax Amnesty is open to all taxpayers where taxes are due and payable or penalties and interest have accrued as a result of outstanding taxes.

For more information, please visit www.ird.gov.tt or call the hotline at 800-TAXX (8299)

Taxpayers... You Save When You Pay - Act Now!