

## Applying for a Board of Inland Revenue (BIR) File Number and Pay as you Earn (PAYE) Number

All employees, sole traders, partnerships and companies are legally obligated to register for a Board of Inland Revenue (BIR) file number to be used in payment of taxes and filing of returns. This number must be quoted on all correspondence to the Board of Inland Revenue. A Pay as you Earn (PAYE) number must be obtained by all companies and sole traders who hire employees. The PAYE number is used to remit taxes withheld from employees' earnings in accordance with the PAYE System. These numbers must be utilised for the duration of the life of the individual or company.

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### How do I apply?

You must fill out an application form and return it, together with supporting documentation, to one of the offices of the Ministry of Finance below. Companies and partnerships use Form P11; individuals and sole traders use Form P10. Application forms can be obtained at any of the offices listed below, between the hours of 8:00 am and 4:00 pm, Monday to Friday, except public holidays. Alternatively, you may download the application forms by following the links at the end of this section.

Registration Unit  
Inland Revenue Division  
Victoria Courts  
Queen Street  
Port of Spain  
Trinidad, West Indies  
Tel. (868) 623-1211-4

South Regional Office  
Inland Revenue Division  
Cipero Street  
San Fernando  
Trinidad, West Indies  
Tel. (868) 657-6057

Tobago Regional Office  
Inland Revenue Division  
Sangster's Hill  
Scarborough  
Tobago, West Indies  
Tel. (868) 639-2410

[Application form for individuals \(P10\)](#)

[Application form for companies \(P11\)](#)

**What documents do I need?**

The following documents must be submitted with your completed application form:

Companies:

1. Original & copy of the Certificate of Incorporation / Registration.
2. Name & File Numbers of Directors.
3. Original & Copy of Notice of Directors.
4. Original and Copy of Notice of Addresses.
5. Outstanding returns (if applicable).

Self-Employed Individuals and Sole Traders:

1. Original & copy of Certificate of Registration (if applicable).
2. Original and copy of national identification (ID card, passport or driver's permit).
3. Outstanding returns (if applicable).

Individual Employees:

1. Original and copy of national identification (ID card, passport or driver's permit).
2. Letter from employer indicating effective date of employment and salary, or TD4 Certificate (this is issued by your employer) for prior years.
3. Outstanding returns (if applicable).

Partnerships:

1. Name and addresses of each partner.
2. Evidence of BIR numbers for each partner - Original and Copy of Certificate of Registration, and/or Partnership agreement.
3. Outstanding returns (if applicable).

**How much does it cost?**

There is no fee for this service.

**Where can I find more information?**

For further information please contact:

Ministry of Finance  
Registration Unit  
Inland Revenue Division  
Queen Street  
Port of Spain  
Trinidad, West Indies

Tel. (868) 623-1211-4

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

Ministry of Finance, Inland Revenue Division