

## Tax Evaluation of Non-Residents

Individuals and companies are required to register with the Inland Revenue Division (IRD) and obtain a Board of Inland Revenue (BIR) file number before taking up employment or starting operations in Trinidad and Tobago. Non-residents must visit the International Tax Unit of the IRD for evaluation and to determine their tax liability in Trinidad and Tobago. A non-resident is a person who is employed or a company that is operating in T&T for a period of less than 183 days in any year. Non-residents are subject to tax on their total income unless they qualify under a specific legal exemption. Non-residents are not entitled to tax deductions.

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### How do I get evaluated?

Non-resident individuals must visit the International Tax Unit and take the following documents:

1. A copy of your contract or statement of remuneration payable (including benefits) for services performed in Trinidad and Tobago, and any invoices you have submitted.
2. Passport.
3. Work permit.
4. Evidence of taxes paid (if applicable).
5. Completed application form for BIR File Number (forms P10/P11). Please follow the link at the end of the section for information on how to apply for a BIR file number.

The International Tax office is located at:

International Tax Unit  
Inland Revenue Division  
4th Floor, Trinidad House  
St. Vincent 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

Non-resident companies seeking evaluation must first register with the Registrar of Companies and submit the originals and copies of the Notice of Address, Notice of Directors and Certificate of Incorporation to the International Tax unit at the address above. Follow the link below for more information on registering a business.

The assessment is completed immediately if all necessary documents are provided.

[Applying for a Board of Inland Revenue \(BIR\) File Number and Pay as you Earn \(PAYE\) Number](#)  
[Registering a Business](#)

### Where can I find more information?

For additional information on tax evaluations for non-residents, please contact the International Tax Unit of the Ministry of Finance.

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Inland Revenue Division  
4<sup>th</sup> Floor, Trinidad House  
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