



## Tax Amnesty 2019

Act #13 of 2019, provides for a Tax Amnesty for the period 15th June, 2019 to 15th September, 2019. This facility allows for the waiver of penalties and interest charges payable by taxpayers on outstanding tax liabilities in relation to taxes under the revenue laws.

### WAIVER OF INTEREST

The Act provides for the waiver of:

- **Interest on any outstanding taxes**, where they are due and payable for the years up to and including the year ending 31<sup>st</sup> December, 2018 and that **the taxes are paid before or during** the period of the Tax Amnesty.
- **Outstanding interest** charged on any outstanding tax due and payable for the years up to 31<sup>st</sup> December, 2018, where the outstanding **taxes are paid before or during** the period of the Tax Amnesty.

**Additionally, a waiver of penalties is applicable on or to:**

- **Any tax or outstanding tax or interest** for the years up to and including the year ending 31<sup>st</sup> December, 2018, where the outstanding **taxes are paid before or during** the period of the Tax Amnesty.
- **Any outstanding return** for the years up to and including the year ending 31<sup>st</sup> December, 2018, **where the return is filed prior to or during** the period of the Tax Amnesty.

### WAIVER OF PENALTIES

### PAYMENT CENTRES

Payments can be made in cash or cheque at any of the following offices of the Inland Revenue Division:

#### REGIONAL OFFICES

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

#### DISTRICT REVENUE OFFICES

Chaguanas, Couva, Point Fortin, Princes Town, Rio Claro, Sangre Grande, San Fernando, Siparia, St George West, Port - of - Spain & Tunapuna

**Please note the following:**

- ✓ The waiver **shall not** apply to any interest and penalties **paid prior to 15<sup>th</sup> June, 2019;**
- ✓ **Only Tax returns for the (6) year period (2013 - 2018) are valid for filing in 2019;**
- ✓ Taxes and returns that remain outstanding after the amnesty ends, **will be subject to the revived penalties and interest and become payable,** as if the waiver was never effected.

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

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