

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## TRINIDAD AND TOBAGO

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 3 December 2024 - Or. Engl. (*in force as from 1 April 2025*)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Income tax;
  - . Corporation Tax;
  - . Business Levy;
  - . Petroleum Profits Tax;
  - . Supplemental Petroleum Tax;
  - . Unemployment Tax.
- . **Article 2, paragraph 1.b.iii.C:** Value-added Tax.

#### ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

--

-----  
(\*) Status as of 6 December 2024. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <https://conventions.coe.int>