

## Trinidad and Tobago Dispute Resolution Profile

(Last updated: November 2025)

### General Information

- **Trinidad and Tobago tax treaties are available at:**

<http://www.ird.gov.tt/law-policy/double-tax-treaties>

- **MAP requests should be made to:**

- Ms. B. Vidya Dan

Commissioner of Inland Revenue and Chairman of the Board

Inland Revenue Division

LEVEL 22, IRD TOWER, #2 - 4 AJAX STREET, POS

EMAIL: [birchair@ird.gov.tt](mailto:birchair@ird.gov.tt)

Telephone: 1-868-623-4921 (DIRECT)

1-868-800-8299 Ext. 11828/ 12213/ 12212 (PBX)

- **APA requests should be made to:**

N/A

Trinidad and Tobago Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	-	-
2.	Are bilateral APA programmes implemented?  If yes:	No	Trinidad and Tobago does not have transfer pricing legislation.	-
a.	• Are roll-back of APAs provided for in the bilateral APA programmes?	N/A	-	-
b.	• Are there specific timeline for the filing of an APA request?	N/A	-	-
c.	• Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?	N/A	-	-
d.	• Are there any fees charged to taxpayers for a bilateral APA request?	N/A	-	-

Trinidad and Tobago Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
e.	• Are statistics relating to bilateral APAs publicly available?	N/A	-	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	-	-	-
4.	Is other information available on preventing tax treaty-related disputes?	-	-	-

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the ***OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*** (“Transfer Pricing Guidelines”)).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

Trinidad and Tobago Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	Access to MAP will be granted for any Double Tax Convention (DTC) which does not contain a provision equivalent to Article 9(2) of the OECD model tax	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes		<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes		<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	No	Trinidad and Tobago does not have audit settlements between the tax authority and the taxpayer. There are periodic out of court settlements at the Legal Stage with the Board's approval that is agreed to by the taxpayer.	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
9.	Are double tax cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes		<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No		<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute	Yes		<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>

Trinidad and Tobago Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	via the judicial and administrative remedies provided by the domestic law of your jurisdiction?		However, it is generally advisable that Taxpayers planning on making a request for MAP assistance should acquaint themselves with and make appropriate use of procedures protecting their rights to domestic administrative recourse under the Income Tax Act, Chapter 75:01.	
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<p>In cases where a Trinidad and Tobago court decision has been rendered, the Trinidad and Tobago Competent Authority will provide the other Competent Authority with the outcome of the court decision.</p> <p>However, the Trinidad and Tobago Competent Authority cannot alter a court decision. Any relief for double tax or tax not in accordance with the tax convention will be possible only in the other country at the discretion of its Competent Authority. The Trinidad and Tobago Competent Authority will not undertake any action that would undermine a Trinidad and Tobago court decision.</p>	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	Trinidad and Tobago MAP Guidelines provides guidelines, procedures and documentation to be submitted on the Inland Revenue Division Website	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>

Trinidad and Tobago Dispute Resolution Profile – Resolution of MAP Cases

14.	Are there specific timeline for the filing of a MAP request?	Yes	<p>The time limit for submitting a request for MAP assistance under a DTC is determined by the relevant DTC.</p> <p>In the absence of a time limit in the particular DTC the taxpayer may be guided by Articles 25 (1) of the OECD model treaty and the time limit of three (3) years from first notification of the action resulting in tax not in accordance with the convention.</p>	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
15.	Are guidance on multilateral MAPs publicly available?	Yes	See link to IRD website.	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	Collection efforts are ceased	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
18.	Is there any other information available on availability and access to MAP?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	-	-

Trinidad and Tobago Dispute Resolution Profile – Resolution of MAP Cases

20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No	-	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	If any interest or penalties have been imposed in a jurisdiction in connection with the tax that is the subject of the MAP, the MAP agreement may address whether any refund of such interest or penalties should appropriately be made	-
22.	Are the roles and responsibility of the MAP office publicly available; for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	No	-	-
a.	• Are there any legal limitations in your domestic law (for example in your	No		-

Trinidad and Tobago Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	constitution) to include MAP arbitration in your tax treaties?			
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	No	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	<p>It is generally advisable that Taxpayers planning on making a request for MAP assistance should acquaint themselves with and make appropriate use of procedures protecting their rights to domestic administrative recourse under the Income Tax Act, Chapter 75:01. Any person who is dissatisfied with the decision of the Board of Inland Revenue may appeal to the Tax Appeal Board in accordance with the provisions of the Tax Appeal Board Act, Chapter 4:50.</p> <p>Taxpayers should exercise their rights to dispute assessments within the time limitations provided under the Income Tax Act, Chapter 75:01 for lodging an objection or an appeal.</p> <p>Ideally, the MAP should be requested when the Taxpayer has been reasonably convinced that they were or would have been subjected to taxation that is not in accordance with the tax treaty.</p> <p>Waivers of rights to objections do not affect a Taxpayer's right to seek relief from the Trinidad and Tobago Competent Authority for taxation not in accordance with a tax convention.</p>	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>

Trinidad and Tobago Dispute Resolution Profile – Resolution of MAP Cases

a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	Yes	<p>In cases where a Trinidad and Tobago court decision has been rendered, the Trinidad and Tobago Competent Authority will provide the other Competent Authority with the outcome of the court decision. However, the Trinidad and Tobago Competent Authority cannot alter a court decision. Any relief for double tax or tax not in accordance with the tax convention will be possible only in the other country at the discretion of its Competent Authority. The Trinidad and Tobago Competent Authority will not undertake any action that would undermine a Trinidad and Tobago court decision</p>	<a href="#">IRD - Guidelines for Mutual Agreement Procedure</a>
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	-	-

Trinidad and Tobago Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double tax that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Tax Convention included in all of your jurisdiction's tax treaties)?	No	<p>Article 9(2) is included in seven (7) of the fifteen (15) treaties. Access to MAP will be granted for any DTC which does not contain a provision equivalent to Article 9(2) of the OECD model tax convention (see italics below);</p> <p><i>Article 9 (2). Where a Contracting State includes in the profits of an enterprise of that State — and taxes accordingly — profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the competent authorities of the Contracting States shall if necessary consult each other.</i></p>	<a href="http://www.ird.gov.tt/law-policy/double-taxation-treaties">http://www.ird.gov.tt/law-policy/double-taxation-treaties</a>
27.	Is there any other information available on resolution of MAP cases?	No	-	-

Trinidad and Tobago Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	Trinidad and Tobago Competent Authority will take the necessary action to put into effect the results as required by the agreement, in accordance with the applicable tax treaty.	-
31.	Is there any other information available on the implementation of MAP agreements?	No	Please refer to Trinidad and Tobago MAP Guidelines for any further information	-