DOING BUSINESS WITH TRINIDAD AND TOBAGO

August 2007

Caribbean Export Development Agency (Caribbean Export)
P. O. Box 34B, Brittons Hill
St. Michael
Barbados
Tel: (246) 436-0578
Fax: (246) 436-9999
E-mail: info@carib-export.com
Website: www.carib-export.com
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# 1. GENERAL INFORMATION

<table>
<thead>
<tr>
<th>Official Name:</th>
<th>Republic of Trinidad and Tobago</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital:</td>
<td>Port of Spain, Trinidad</td>
</tr>
<tr>
<td></td>
<td>Scarborough, Tobago</td>
</tr>
<tr>
<td>Official Language:</td>
<td>English</td>
</tr>
<tr>
<td>Government:</td>
<td>Parliamentary democracy,</td>
</tr>
<tr>
<td></td>
<td>bicameral Parliament comprised</td>
</tr>
<tr>
<td></td>
<td>of 31-member appointed Senate</td>
</tr>
<tr>
<td></td>
<td>and 36-member elected House of</td>
</tr>
<tr>
<td></td>
<td>Representatives. Tobago has a</td>
</tr>
<tr>
<td></td>
<td>separate 21-seat House of</td>
</tr>
<tr>
<td></td>
<td>Assembly, responsible for some</td>
</tr>
<tr>
<td></td>
<td>of its domestic affairs.</td>
</tr>
<tr>
<td>Independence:</td>
<td>August 31, 1962</td>
</tr>
<tr>
<td>Head of State:</td>
<td>President George Maxwell</td>
</tr>
<tr>
<td></td>
<td>Richards (since 17 March 2003)</td>
</tr>
<tr>
<td>Head of Government:</td>
<td>Prime Minister Patrick Manning</td>
</tr>
<tr>
<td></td>
<td>(since 24 December 2001)</td>
</tr>
<tr>
<td>Ruling Party:</td>
<td>Coalition comprised of United</td>
</tr>
<tr>
<td></td>
<td>National Congress (UNC) and the</td>
</tr>
<tr>
<td></td>
<td>National Alliance for</td>
</tr>
<tr>
<td></td>
<td>Reconstruction (NAR).</td>
</tr>
<tr>
<td>Gov't Fiscal Year:</td>
<td>October - September</td>
</tr>
<tr>
<td>CARICOM Membership:</td>
<td>August 1, 1973</td>
</tr>
<tr>
<td>Flag:</td>
<td>Red with a white-edged black</td>
</tr>
<tr>
<td></td>
<td>diagonal band from the upper</td>
</tr>
<tr>
<td></td>
<td>hoist side.</td>
</tr>
<tr>
<td>Population:</td>
<td>1.3 million</td>
</tr>
<tr>
<td>Land Area:</td>
<td>4,828 km sq - Trinidad</td>
</tr>
<tr>
<td></td>
<td>300 km sq - Tobago</td>
</tr>
<tr>
<td>Exports:</td>
<td>Total exports EC$36.4 billion</td>
</tr>
<tr>
<td>(2007)</td>
<td></td>
</tr>
<tr>
<td>Principal Exports:</td>
<td>Petroleum and petroleum products,</td>
</tr>
<tr>
<td></td>
<td>chemicals, iron and steel,</td>
</tr>
<tr>
<td></td>
<td>fertilizers, gas, beverages,</td>
</tr>
<tr>
<td></td>
<td>sugar, paper products, non-metal</td>
</tr>
<tr>
<td></td>
<td>mineral manufactures, food,</td>
</tr>
<tr>
<td></td>
<td>miscellaneous manufactured</td>
</tr>
<tr>
<td></td>
<td>articles</td>
</tr>
<tr>
<td>Imports:</td>
<td>Total imports EC$20.9 billion</td>
</tr>
<tr>
<td>(2007)</td>
<td></td>
</tr>
<tr>
<td>Principal Imports:</td>
<td>Industrial machinery, equipment</td>
</tr>
<tr>
<td></td>
<td>and parts, electrical machinery</td>
</tr>
<tr>
<td></td>
<td>and parts, chemicals,</td>
</tr>
<tr>
<td></td>
<td>manufactured goods, food,</td>
</tr>
<tr>
<td></td>
<td>metal ores and scraps</td>
</tr>
<tr>
<td>Major Trading Partners:</td>
<td>U.S., CARICOM, Central and</td>
</tr>
<tr>
<td></td>
<td>Latin America, EU, U.K., Canada</td>
</tr>
<tr>
<td></td>
<td>and Japan</td>
</tr>
<tr>
<td>Climate:</td>
<td>Tropical, rainy season (June-Dec.)</td>
</tr>
<tr>
<td>Environment:</td>
<td>Outside usual path of hurricanes.</td>
</tr>
<tr>
<td>Religion:</td>
<td>Roman Catholic, Hindu, Anglican;</td>
</tr>
<tr>
<td></td>
<td>other protestant; Muslim</td>
</tr>
<tr>
<td>Major Towns:</td>
<td>Port of Spain, San Fernando,</td>
</tr>
<tr>
<td></td>
<td>Arima, Trinidad; Scarborough;</td>
</tr>
<tr>
<td></td>
<td>Tobago</td>
</tr>
<tr>
<td>Major Ports:</td>
<td>Point Lisas, Port-of-Spain,</td>
</tr>
<tr>
<td></td>
<td>Trinidad, Scarborough, Tobago.</td>
</tr>
<tr>
<td></td>
<td>Port of Spain port handles major</td>
</tr>
<tr>
<td></td>
<td>dry cargoes, containers,</td>
</tr>
<tr>
<td></td>
<td>general cargo, breakbulk and</td>
</tr>
<tr>
<td></td>
<td>passenger traffic; the Port of</td>
</tr>
<tr>
<td></td>
<td>Scarborough is used mainly for</td>
</tr>
<tr>
<td></td>
<td>inter-island cargo and cruise</td>
</tr>
<tr>
<td></td>
<td>ships. Point Lisas port has</td>
</tr>
<tr>
<td></td>
<td>specialised installations for</td>
</tr>
<tr>
<td></td>
<td>loading anhydrous ammonia,</td>
</tr>
<tr>
<td></td>
<td>methanol and urea in bulk,</td>
</tr>
<tr>
<td></td>
<td>loading direct reduced iron and</td>
</tr>
<tr>
<td></td>
<td>discharging of bulk iron, and</td>
</tr>
<tr>
<td></td>
<td>also handle containers and general</td>
</tr>
<tr>
<td></td>
<td>cargoes.</td>
</tr>
<tr>
<td>Shipping Lines:</td>
<td>American Gulf Line, APL,</td>
</tr>
<tr>
<td></td>
<td>Associated Transport Line,</td>
</tr>
<tr>
<td></td>
<td>Bercmeth Lines, Bic Line,</td>
</tr>
<tr>
<td></td>
<td>CAGEMA, Caribanks Shipping Co.,</td>
</tr>
<tr>
<td></td>
<td>Cia Anomia Venezolana de</td>
</tr>
<tr>
<td></td>
<td>Navegacion, Crowley American</td>
</tr>
<tr>
<td></td>
<td>Transport, Frota Amazonica,</td>
</tr>
<tr>
<td></td>
<td>Geest Line, Hapag-Lloyd,</td>
</tr>
<tr>
<td></td>
<td>Harrison Line, “K” Line (Kawasaki</td>
</tr>
<tr>
<td></td>
<td>Kishen Kaisha), King Ocean,</td>
</tr>
<tr>
<td></td>
<td>Kirk Line, Laparkan Shipping,</td>
</tr>
<tr>
<td></td>
<td>MOL, Navieras, NYK Lines, P&amp;O</td>
</tr>
<tr>
<td></td>
<td>Nedlloyd, Seaboard Marine,</td>
</tr>
<tr>
<td></td>
<td>Seafreight Line, Sea Land Service,</td>
</tr>
<tr>
<td></td>
<td>Tecmarine Lines, TMG, Tropical</td>
</tr>
<tr>
<td></td>
<td>Shipping Co., Zim.</td>
</tr>
<tr>
<td>Major Airports:</td>
<td>Piarco International Airport,</td>
</tr>
<tr>
<td></td>
<td>Trinidad; Crown Point Airport,</td>
</tr>
<tr>
<td></td>
<td>Tobago.</td>
</tr>
<tr>
<td>Airlines:</td>
<td>BWIA, American Airlines, Air</td>
</tr>
<tr>
<td></td>
<td>Canada, British Airways</td>
</tr>
</tbody>
</table>
Free Trade Zone:  Point Lisas Industrial Estate

Currency:  Trinidad and Tobago dollar (TT$)

Exchange Rate:  US$1.00 = TT$6.18 (Dec 1999).  
Determined weekly in the interbank market on the basis of supply and demand

Time Zone:  EST+1; GMT-4

Area Code:  (868) plus 7 local digits

Departure Tax:  TT$100.00

Business Hours:  Government:  8:00 am - 4:15 pm Mon.- Fri.  
Commercial Banks:  8:30 am - 4:30 pm Mon. - Thurs.  
8:00 am -Noon, 3:00 pm - 5:00 pm Fridays  
Shopping Malls:  10:00 am - 7:00 pm, Monday to Saturday

Telecommunications:
Both domestic and international telecommunications services are provided by Telecommunications Services of Trinidad & Tobago (TSTT), a joint venture between the government and Cable & Wireless, Plc.  There are some 205, 600 telephone lines, with most connected to digital exchanges.  In mid-1999 the government announced that it was amending the Telecommunications Act in order to liberalise telephone operations in the country.

High quality reliable international services are provided by two (2) satellite earth stations and fibre optic cables.  Services include International Direct Distance Dialing (IDDD), phone cards, telegrams, telex, maritime telecommunication, electronic messaging services, local and international private leased circuits, international credit card authorizations, packet-switch data services, cellular telecommunication, and Internet access.

Electricity:
Is supplied at 110/220 volts, 60 cycles by the state owned Trinidad & Tobago Electricity Commission.

Holidays:

New Year's Day ....................................................January 1
Good Friday ...........................................................Varies
Easter Monday ..........................................................Varies
Spiritual Baptist Day ..............................................Mar 30
Indian Arrival Day ..............................................May 30
Corpus Christi ....................................................June 6
Labour Day .............................................................June 19
Emancipation Day ................................................August 1
Edi-ul- .................................................................Varies
Independence Day ...............................................August 31
Divali .................................................................Varies
Christmas Day ..................................................December 25
Boxing Day ......................................................December 26

Holidays that fall on Sundays are observed on the following Monday.  Carnival Monday and Tuesday (the Monday and Tuesday preceding Ash Wednesday) are not official public holidays, but almost all businesses are closed.
2. THE ECONOMY

2.1 Structure of the Economy

Trinidad and Tobago has one of the most successful economies of the region, supported by a diversifying energy export base (away from oil to natural gas exploration and processing). For over a decade, the country has benefited from the impact of inflows of foreign direct investment into the energy sector.

Although its contribution to employment is less than 5%, the energy sector accounts for around 40% of GDP and over 80% of total goods exports and approximately half of government revenues.

Trinidad and Tobago, the leading Caribbean producer of oil and gas, has earned a reputation as an excellent investment site for international businesses. Tourism is a growing sector, although not proportionately as important as in many other Caribbean islands. The economy benefits from low inflation and a growing trade surplus. Prospects for growth in 2004 are good as prices for oil, petrochemicals, and liquified natural gas are expected to remain high, and foreign direct investment continues to grow to support expanded capacity in the energy sector.

The driving force which continues to supplement Trinidad and Tobago’s economic growth in 2006 was the energy sector (which recorded 16% growth in exploration and production of oil and natural gas). Trinidad still prevails as the Caribbean’s leading manufacturing country. In 2006, Manufacturing output sustained its growth rate from last year, posting 11.8%, and is expected reach higher levels in 2007 (due to CARICOM states increasing demand for products for Cricket World Cup 2007).

In 2006 growth in the Manufacturing sector is expected to increase marginally to 11.8 percent from 11.6 percent in 2005. The section’s contribution to GDP is expected to remain stable at 7.2 percent. Given the anticipated increase in economic activity in CARICOM States due to the preparation for the Cricket World Cup in 2007, the strong regional demand for manufactured goods from Trinidad and Tobago is expected to be sustained.

The largest of the manufacturing sub-sectors Food, Beverage and Tobacco, is expected to grow by 19 percent in 2006, up from 17.2 percent in 2005. This strong performance is due to an expansion in the production of processed fruit and vegetable products and increased sales of alcoholic and nonalcoholic beverages. (Source: Trinidad and Tobago's Review of the Economy 2006)

2.2 Recent Economic Performance

In 2006 Trinidad’s economy performed exceptionally well, as their GDP rose to new double digit heights at 12% compared to 8% in the previous year. Trinidad’s income per capita boosted to levels amongst the highest countries in the world at US $13,978 in 2006.

With Central Operations recording an overall surplus of 33% of GDP, Trinidad’s foreign currency bond rating improved from Baa2 to Baal by Moody’s Investor Services.

The Central Bank in 2005/2006 continued its tight monetary policy in light of increasing private sector credit, rising US interest rates and high inflation. Inflationary pressures which began to build up in early 2005 climbed steadily throughout the year and continued into 2006. Against this economic environment the Central Bank adopted a tighter monetary policy stance and raised its Repurchase Rate (repo rate) by 25 basis points four times during 2005 resulting in a rate increase from 5 percent at the beginning of the year to 6 percent at year-end.

2.3 Overview of Trade

Trinidad and Tobago’s visible trade balance recorded a surplus of TTS 20,917.4 (US$3,325.5)
million for the six month period October 2005 to March 2006, compared with a surplus of TT$10,855.8 (US$1,725.9) million in the corresponding 2004/2005 period. The strong trade balance resulted primarily from growth in exports of mineral fuels, lubricants and chemicals.

During the period October 2005 to March 2006, Trinidad and Tobago continued to experience a favourable trade balance with CARICOM countries. The CARICOM trade surplus more than doubled from TT$3,491.5 (US$555.1) million for the period October 2004 to March 2005 to TT$7,802.7 (US$1,240.5) million during the 2005/2006 period. The significant increase in the trade balance was due mainly to a 190.2 percent increase in exports consisting mainly of petroleum and petroleum products to CARICOM countries.

The United States of America remained Trinidad and Tobago’s largest trading partner during the six-month period October 2005 to March 2006.

**Exports**

Total exports for the period October 2005 to March 2006 increased by 34.3 percent to TT$37,907.1 (US$6,026.6) million. Primary exports comprised liquefied natural gas, crude petroleum and anhydrous ammonia. The major recipients were the United States of America (49.1 percent), CARICOM (21.4 percent), Spain (4.8 percent) and Hungary (3.4 percent). Exports of other lubricant greases and crude petroleum to the United States increased by 176.7 percent and 7.1 percent respectively while, exports to CARICOM consisting mainly of petroleum and petroleum products increased by 190.2 percent.

Trinidad and Tobago’s main exports include petroleum and petroleum products, chemicals, steel products, fertilizer, sugar, cocoa, coffee, and citrus flowers. The countries’ main export partners are US with a 68.6% of total exports; Jamaica with a 5.4%; and Barbados with a 2.9% (2005). Total exports for the year 2006 amounted to $12.5 billion F. O. B.

**Imports**

During the period October 2005 – March 2006, most of Trinidad and Tobago’s imports originated from the United States of America (28.2 percent), Brazil (11.5 percent) and Colombia (7.3 percent). Imports from these countries mainly consisted of petroleum by-products, undenatured ethyl alcohol and portable radio-telephones. Total imports increased by 17.2 percent to $16,989.7 (US$2,701.1) million from TT$14,066.2 (US$2,236.3) million for the period October 2004 to March 2005.

**2.4 Balance of Payments**

Trinidad and Tobago’s balance of payments surplus more than doubled to $1,893 million (13.2 percent of GDP) in 2005, on the strength of high oil prices and the robust performance of the energy sector. This brought the year-end level of gross official reserves, net of balances in the Revenue Stabilization Fund (RSF) to $4.0 billion, equivalent to 7.9 months of prospective imports of goods and non-factor services. The surplus on the external current account increased significantly reflecting net earnings on the merchandise account of over $2.5 billion. In contrast, the capital account recorded a deficit as outflows linked to regional bond issues reached an estimated $0.2 billion and investments abroad by domestic firms increased.
3. GENERAL MARKETING FACTORS

3.1 Distributions and Sales Channels

Much of the retailing in Trinidad and Tobago is done through small shops or duty-free shops catering to the tourist trade. Because the market in Trinidad and Tobago is relatively small and there is a large imported component in retail sales of consumer products, firms dealing solely in wholesaling are rare. On one hand, there is a group of large firms that handle a variety of activities; indeed, importers, exporters, distributors, wholesalers, manufacturers’ representatives, commission agents, etc. frequently are housed under one roof. On the other hand, a number of small companies have been formed successfully to supply a limited variety of products, competing aggressively with established firms in their chosen lines. Branching out is frequent, and most responsible businesspersons can be approached to handle imported goods in their own or in similar product lines, even if they have not been engaged previously in importing activities.

3.2 Appointment of Agents

Trinidad & Tobago has no specific legislation regulating representatives, distributors, or franchisers. Agreements for the appointment of agents are governed by common law principles under which the parties are virtually free to form their own contractual terms. There are no statutory restrictions or regulations governing the length of appointment, the period of notice required for termination, or the level of commission to which an agent is entitled. A foreign investor is free to negotiate representation, agency, distribution, and franchising agreements with Trinidad & Tobago nationals. Royalties and commission rates are not regulated and may be freely agreed upon by the parties concerned. An agent does not generally acquire any additional rights as an employee beyond those stated in the contract. Contracts normally specify that the agent not be regarded as an employee or partner of the principal. However, long-term distributors/agents sometimes acquire certain claims on distribution rights that go beyond and, in some cases, supersede contract rights under local common law interpretations. In such cases, the foreign product supplier may have to buy back distributor rights from the local agent.

Three types of agreements are prevalent:

Sales Agency Agreement: A typical sales agency agreement describes the extent of the agent's field of operations and the extent to which the principal accepts limitations on his/her freedom of action. The agreement gives the agent an opportunity to exploit markets, but allows the principal to withdraw exclusivity under stated conditions.

The provisions in a Sales Agency Agreement regarding payments of the agent's commission and accounting between the parties should be drawn to minimize their tax liabilities, including the expenses of Value Added Tax (VAT: 15 percent on retail sales of most goods and services), and to take advantage of the US/TT Double Taxation Treaty.

Marketing Agency Agreement: In a marketing agreement, no authority is vested in the agent to contract on behalf of the principal. In an appropriately drawn marketing agency agreement, an overseas supplier will not be deemed to be trading within Trinidad & Tobago and incurs no tax liability on sales of the product.

Distributor Agreement: A distributor agreement typically includes terms on the extent of the territory of the distributor, the extent of his protection from competition from the manufacturer's products supplied to others, and the distributor's limits to supply outside the territory. Such an agreement normally includes training and familiarization of the distributor with the product.

3.3 Advertising and Trade Promotion
Except for a law protecting trademark use, Trinidad and Tobago has no laws or regulations governing advertising and other forms of trade promotion. As appropriate, companies target product to age, income and ethnic groups. Businesses in Trinidad and Tobago use newspapers, radio and television to advertise their products, but radio is the preferred medium, followed by print advertising (mostly newspapers), and television. Given Trinidad & Tobago’s small size, word of mouth also serves as an important advertising factor. There is little or no direct telephone marketing or door-to-door sales. Advertising of professional services, such as those of doctors and lawyers, is generally not allowed.

3.4 Transportation

Trinidad & Tobago has a well-developed infrastructure, including a modern airport and paved roads and highways. Goods and services are regularly distributed throughout the island, even to the most remote areas. Driving is on the left side of the road. The lack of railways or water-borne transport (apart from the inter-island ferry) means that road traffic is intense and slow. Landslips sometimes take months or years to be repaired.

3.5 Warehousing and Storage Facilities

Customs agents throughout Trinidad and Tobago should be able to provide for Storage and Warehousing facilities.

3.6 Free Trade Zones

The Free Zones Act of 1988 (last amended in 1997) established the Trinidad & Tobago Free Zones Company to promote export development and foreign investment projects in a bureaucracy-free, duty-free and tax-free environment. However, effective January 1, 2006, the corporation tax holiday for Free Zones will be terminated for all new enterprises. The indirect tax privileges, such as import duty exemptions and VAT exemptions, will be retained. One multiple user and nine single user zones are currently in operation.

The first Free Trade Zone was established in the Point Lisas Industrial Estate. Three multiple user and eleven single user zones are currently in operation or under construction.

Free Zone enterprises may be established in any part of the country. They are 100 percent exempt from:

- Customs duties on capital goods, parts and raw materials for use in the construction and equipping of premises and in connection with the approved activity;
- Import and export licensing requirements;
- Land and building taxes;
- Work permit fees;
- Foreign currency and property ownership restrictions;
- Capital gains and income;
- VAT on goods supplied to a Free Zone;
- Duties on vehicles for use only within the Free Zone.

Application to operate in a Free Zone is made on specified forms to the Trinidad & Tobago Free Zones Company (the Company). After recommendation by the Company, the Minister may by Order designate an area a Free Zone, the limits of which are defined in the Order.

Free Zone activities that qualify for approval include manufacturing for export, international trading in products, services for export and development and management of free zones. Production activity involving petroleum, natural gas or petrochemicals and activities involving investment in excess of US $50 million do not qualify for the program.
4. MARKET ACCESS CONDITIONS

4.1 Customs Tariffs

Structure of the tariff schedule

Trinidad and Tobago’s Customs Tariff is based on the Common External Tariff (CET) of the Caribbean Common Market. It employs a seven-digit nomenclature based on the Harmonized Commodity Description and Coding System (HS). Since 1998, CET levels have been gradually reduced to a targeted range of 0 to 20 percent. However, on a limited number of products the rates go up to 40% (some of these appear under the following HS headings: 04, 08, 15, 17, 20, and 87). Customs value is based on the CIF value of the goods at the time of import and includes all other foreign costs.

Tariff rates

Trinidad and Tobago’s custom duty rates range from 5% to 20%. However, primary agricultural products carry a rate of 40%. Custom duties are mainly assessed on the CIF value of the product. However, alcoholic beverages attract specific duties.

Trinidad and Tobago is a member of the Caribbean Community’s (CARICOM) Common Market. Goods originating in CARICOM receive CARICOM preferential treatment and do not attract import duties once they satisfy agreed CARICOM rules of origin. However, selected CARICOM products are subject to payment of excise duties.

Specified imports from Venezuela enter at preferential rates from 7.5% to 33.75%. Products of iron, steel and aluminum, tools, centrifugal and hydraulic pumps, compressors for refrigerators, electronic scales, valves, telephone sets and parts thereof, electrical capacitors, co-axial cables, disposable syringes, manometers, and paint rollers are subject to 7.5%. A rate of 11.25% is set on pharmaceutical products, 15% on circuit breakers, 18.75% on leather footwear, 22.5% on toys, and 33.75% on fruit pulp and paper for filter. Wrought aluminum bars, profiles and angles enter duty free.

4.2 Para Tariff Measures

Customs surcharge

An import surcharge is applied on selected agricultural commodities of non-CARICOM origin such as poultry products, cane or beet sugar and icing sugar at the rates varying between 60% and 91%.

An inspection fee of 0.5 percent of the c.i.f. value plus VAT is levied on all imported products which fall into the following categories: apparel, footwear and textiles; electrical and electronic products; tyres; pre-packaged goods; bleach and batteries. The Trinidad and Tobago Bureau of Standards inspects them at the port of entry, to ensure that they meet the requirements of the respective compulsory standards. Locally manufactured goods are not subject to this fee.

Internal taxes and charges levied on imports

A value added tax (VAT) is levied at the rate of 15% on all imports with the exception of unprocessed food, rice, milk, margarine, bread, baby food, live animals, certain animals, agricultural equipment and machinery, certain medicines, diagnostic testing kits and devices as well as insulin syringes used by diabetics, airplanes and ships imported by the State, animal feeding stuffs, seeds for sowing, fertilizers, commercial vessels, fishing nets, insecticides, books and other educational texts, newspapers, magazines, journal periodicals, photograph and stamp albums, as well as steel band instruments. The VAT is paid on the CIF value plus import duty of the product.

Under the Excise Duty (Alcoholic Beverages) Order, excise duties are levied on imports of
alcoholic beverages of CARICOM and Non-CARICOM origin.

Under the Excise Duty (Tobacco products) Order, excise duties are levied on cigarettes, smoking tobacco and cigars of CARICOM and Non-CARICOM origin.

Under the Customs (Import Duty) (Caribbean Common Market) Order, import duties are applicable to lube oil, diesel oil and gasoline of CARICOM origin.

4.3 Non-Tariff Barriers

Money and Finance Measures

Exchange controls on foreign currency and securities have been removed. The repatriation of capital, dividends, interest and other distributions and gains on investment may be freely transacted without limits. The average period for remitting all kinds of investment returns is 24 hours. Import payments are permissible in U.S. dollars as well as certain convertible currencies. Banks may conduct foreign exchange transactions with the public without limitations. The closing forward exchange for import payments is permissible. There are no mandatory maximum or medium credit terms; advance payments usually are not permitted.

Automatic Licensing Measures

Import license

Goods from CARICOM Member States may be imported without licenses with the exception of oils and fats as specified below:-

- Coconut in all forms including coconut, seedlings, copra, desiccated coconut, coconut milk and coconut cream, but excluding coconut oil
- Vegetable fats
- Oilseeds, beans, nuts, etc.
- Animal oils, fats and greases, unrefined
- Fatty acids and solid residues from the treatment of oils and fats
- Oils seed cake, meal and other vegetable oil residues
- Copra
- Live poultry, for rearing or breeding
- Live poultry, other than rearing or breeding;
- Fish, fresh (live or dead) chilled or frozen
- Lobster, fresh (live or dead), chilled or frozen
- Ships and boats (under 250 tons )
- Shrimp (prawn), fresh (live or dead), chilled or frozen
- Crabmeat, fresh, chilled or frozen

Import monitoring

Trinidad and Tobago is a signatory to the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988) under which it is required to establish and maintain a system to monitor international trade in substances mentioned in Tables I and II of the Convention.

Quantity Control Measures

Non-automatic licensing

The following products require non-automatic licenses when imported from non-CARICOM countries:

- Oil seed cake, meal and other vegetable oil residues
- Fatty acids and solid residues from the treatment of oils and fats
- Oilseeds, beans, nuts, etc.
- Coconut in all forms including coconut seedlings, copra, desiccated coconut, coconut milk and coconut cream, but excluding coconut oil
- Copra
- Vegetable fats
- Animals oils, fats and greases, unrefined
The following products are subject to non-automatic licensing from all sources.

- Road motor vehicles—left hand drive vehicles imported under section 45 (2) (4) of the Customs Act, Chapter 78.01 as amended; used right hand drive vehicles
- Paper for wrapping tobacco or cigarettes
- Parathion, ethyl
- Dichlorodiphenyl—trichloroethane (DDT)
- Ethylene dibromide (EDB)
- Pentachlorophenol (PCP)
- Thallium and its salts
- Ships and boats (under 250 tonnes)
- Alrin, dieldrin and endrin
- Trichlorophenyl
- chlorodimeform
- Dibromochloropropane (DBCP)
- Lead arsenate

Licenses prior to importation are issued to selected processors for imports of industrial inputs such as pork, powdered milk, animal or vegetable fats and oils, and ground coffee for blending purposes.

Licensing requirements for human health protection reasons are set in respect of antibiotics.

A permit is required for the importation of live animals, poultry or bird and carcasses under the Animals (Disease and Importation) Act.

A permit to import planting material and related products is required from the Plant Quarantine Service of the Ministry of Agriculture under the Plant Protection Act. All planting materials, plant products or soil are subject to examination upon arrival at a port of entry. Designated ports of entry are: Port-of-Spain Wharves, Piarco International Airport, Crown Point International Airport, The Port of Point Lisas and Scarborough Wharves.

The following may be entered as packaging materials:
- sterilised peat or spagnum moss
- excelsior or wood's wool
- vermiculite
- ground cork
- shredded paper
- perlite

A permit to import fruit and vegetables is required from the plant quarantine services. The entry status of the fruits or vegetables is determined by the pests present in the exporting country.

Licensing requirements for environmental protection reasons are set in the Pesticide and Toxic Chemicals Act and regulations.

Trinidad and Tobago has ratified the Washington Convention (Convention on International Trade in Endangered Species of Wild Fauna and Flora; CITES, 1973). As a signatory Trinidad and Tobago maintains import controls on a number of animals and plants, including their parts and derivatives.

Licensing requirements for drug abuse control are set under the corresponding section in the above mentioned Narcotics and Psychotropic Substances Control Act.

Licensing requirements for national security purposes are set in respect of arms, firearms and ammunition.

Under the Fish and Fishery Product-Regulations, a license is required for the importation of fish. Importers of fish must notify the authorities of each importation of fish in the form and manner prescribed and shall not market the fish without the authority’s approval.

The Minister of Health may enter into an offshore inspection arrangement with foreign governments where he/she is satisfied that the legal requirements, fish inspection systems and infrastructure for preparing fish for export in that country meet the requirements of Trinidad and Tobago; or that establishments in that country meet the requirements of the regulations for certified establishments. An offshore inspection
arrangement may include authority for the Minister to:

- Issue foreign plant operating certificates to persons operating establishments in the other country for the purpose of exporting fish to Trinidad and Tobago.
- Inspect establishments in the other country and the fish prepared in those establishments;
- Establish compliance, monitoring and inspection requirements for imports from the other country or from establishments in that country;
- Recognize certificates of inspection issued by other countries;
- Implement any programme or project related to fish inspection and make funding arrangements for that purpose including the sharing of revenues or the recovery of costs of the programme or project; or
- Fix fees for foreign plant operating certificates or for the recovery of the costs of delivery of offshore inspection services.

Fish importers must observe the following requirements:

- The identity of the establishment at which the fish is packed and the day, month and year of packing must be legibly marked on one end of the carton or case in which the containers of fish are shipped;
- In the case of canned fish, a list indicating the establishment and the number of containers for each production batch must be provided to an inspector;
- Each container must have a label on which the name of the country of origin is clearly identified;
- That person is the holder of an import license; and
- Written notification of each shipment of fish to be imported must be provided to the competent authority prior to the importation. This notification must indicate for each shipment: the quantity, the producer, the country or origin, and the place where the fish will be held pending inspection or notification by an inspector;
- Canned fish may only be imported if the cans are embossed or otherwise permanently marked in a manner that identifies the name of the establishment and day, month and year of processing.

Quotas

Unallocated quotas are set on imports of meat and edible meat offal, and fruits.

The release into free circulation of substances controlled by the Montreal Protocol on substances that deplete the Ozone Layer) and its later amendments (CFCs, halons, fully halogenated CFCs, carbon tetrachloride and methyl chloroform - alone or in mixtures) and imported from a State that is a Party to the Protocol, is subject to quantitative limits.

Prohibitions

As a signatory to the Montreal Protocol on substances that deplete the Ozone Layer. Trinidad and Tobago operates a ban on the import of controlled substances listed in Annex A to the Protocol (chloroflorocarbons and halons) from any State not party to this convention.

The import of the following chemicals is prohibited: DDT, chlorodimeform, dibromochloropropane, HCH lindane, ethylene dibromide, camphechlor and pentachlorophenol.
In accordance with the provisions of the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances Trinidad and Tobago prohibits any importation of any narcotic drug or psychotropic substance contrary to the provisions of the 1961 Convention (Single convention on Narcotic Drugs), the 1961 Convention as amended or the 1971 Convention (Convention on Psychotropic Substances).

Plants or plant materials prohibited entry in accordance with the Plant Import Schedule cannot be entered as packing material. The following are also prohibited entry as packing materials:

- Banana plants and plants parts
- Citrus plants and plants parts
- Forest litter
- Cotton plants, plant parts and unprocessed cotton products
- Coconut or other palm material
- Sugar cane plants and plant parts
- Coffee plants and plant parts
- Rice straw and hulls
- Grass plants and plant parts
- Leaves and stems of plants in general
- Soil

The importation of soft, fleshy fruit and vegetables is prohibited from all countries where the Hawaiian, Mexican, Mediterranean and other dangerous fruit flies are present.

4.4 Technical Standards and Regulations

The Trinidad and Tobago Bureau of Standards is responsible for standards governing all items except those involving food, drugs, cosmetics, medical devices, and agricultural produce. Imports subject to compulsory standards, including textiles, garments, shoes, pesticides, prepackaged goods, new and used tires, new and used electrical items, light bulbs, and automotive batteries, are inspected by the Trinidad and Tobago Bureau of Standards to ensure they meet labelling, safety, and performance requirements.

All imports of used goods are inspected at the port of entry; other imports are sampled upon entry and inspected at the importer's warehouse. A certificate of compliance issued in the country of origin by a testing agency accredited by the Trinidad and Tobago Bureau of Standards may be acceptable in lieu of inspection.

Information about standards governing food, drugs, cosmetics, and medical devices is available from the Chemistry, Food, and Drugs Division, Ministry of Health.

Imports of agricultural produce are subject to standards governed by the Ministry of Agriculture.

Technical measures n.e.s.

Trinidad and Tobago is a signatory to the International Convention to Facilitate the Importation of Commercial Samples and Advertising Material. Samples of no commercial value may enter duty-free. Samples of commercial value and other articles imported temporarily may enter after a deposit in the amount of the duty is made or after a bond is posted, except for items in finished form on the negative list, for which a license must be obtained prior to import. The full amount of any deposit will be returned or the bond cancelled upon exportation of the goods within three months. Detailed lists of samples and/or patterns should be prepared for submission to the Customs Department. This concession is not applicable to goods which are consumable or are not clearly or unmistakably identifiable. Items must be examined and so recorded by a customs official at times of importation and exportation.

Printed advertising matter is dutiable. Trade advertising material, commercial catalogues, and the like are dutiable, except for occasional copies mailed for informational purposes.

Special customs formalities
With specified exceptions, a free time of four days is allowed between the date of unloading and that of customs entry and clearance for goods listed for local use, before storage fees are levied.

Temporary entry of goods to be re-exported is allowed if permission is granted by the Comptroller of Customs and Excise. A deposit or bond covering the duty liability of items to be imported often must be posted with customs prior to the items’ entry. Items to be re-exported must be clearly identified by a mark, such as serial or part number. Upon re-exportation, the equivalent 10% of the duty liability becomes due for every three months the item remained in the country. The Cabinet of Trinidad and Tobago will entertain an application from the importer, through the Comptroller of Customs & Excise, for the refund on the remission, in whole or in part, of the import duties which have been deposited or secured. Such refund is at the sole discretion of Cabinet. It is not an entitlement nor is it guaranteed.

4.5 Marking requirements

There are no stipulations regarding how shipments must be marked, and any common shipping practice may be followed. In general, all identifying marks, including the consignee's mark with port marks, should be inscribed plainly on the packages to facilitate arrival of the shipments. Packages should be numbered unless the contents are such that they can be identified readily without numbers.

4.6 Labelling requirements

Containers of imported foods, beverages, and drugs must be labelled to comply with the food and drug regulations.

Labels for foodstuffs, including beverages and ingredients for manufacturing other foods, should state on the main panel the brand name, or trade name if applicable, of the food; common name of the food; and net contents of the package in terms of weight, volume, or number, according to usual practice. The following information must be given in one place, either on the main panel of the label or on any panel other than the bottom: declaration by name of any Class II, Class III, or Class IV preservative used; declaration of any food colouring additives; any artificial or imitation flavourings added; and other declarations as may be required by the regulations to be obtained from the importer.

Labels must include name and address of the manufacturer or packer; name and address of the preparer if not the manufacturer; and name of country of preparation ("Made in ____") if other than country of manufacture. An expiration date or date mark must be given, when required, along with any special storage instructions. Except for certain foods and most beverages, a list of ingredients (when there are more than one) must be provided in descending order of proportion by weight or with the content of each stated in terms of percentage of the whole. All the above declarations must be made in English.

Labels for drug products (excluding most antibiotics and narcotics) must include the following information on the main panel of both the outer and inner labels: drug's proper name; standard under which the drug was manufactured, including the abbreviation if mentioned in the regulations; common name if not proper name; name of manufacturer or distributor; address of manufacturer or distributor, required on outer label only when contents are less than five milliliters; lot number or batch number so indicated for drugs intended for internal or parenteral use (except for patent or proprietary medicinal ingredients) except on official drugs, shipping cases, and wrapping material. The outer labels must show net contents in terms of weight, measure, or number and name and proportion of any preservatives for parenteral drugs. Any medicine containing a narcotic or controlled drug must show the name and proportion
of that drug on the label. All labelling must be displayed clearly and prominently.

Bulk packages of drugs to be sold wholesale must be labelled with the same information as for inner labels noted above (except for names of ingredients) plus net contents in terms of weight, measure, or number; expiration date, if applicable; and directions for storage, if required.

Labels for garments and textile products must be printed in English and must contain the manufacturer's name and address or the trademark or brand name registered with the Trinidad and Tobago Bureau of Standards, fibre content, care instructions, country of origin, size, and quality designation. Used or irregular goods and seconds must be labelled as such.
4.7 Documentary Requirements

Information on all shipping documents must be in metric units. For all shipments the following are required:

- **Commercial invoice:** Five copies are required. Chamber of commerce certification and consular legalisation are not required. The following information should be provided:

  ⇒ Seller (name, full address, country)
  ⇒ Consignee (name, full address, country - precise and detailed information should be given)
  ⇒ Port of lading (port or place of loading of the goods in the country of export)
  ⇒ Country of final destination (country where the goods will enter for consumption)
  ⇒ Ship/ Air/ etc. (identification of means of transport plus name of vessel or air carrier)
  ⇒ Other transport information (other relevant transport data including transhipment arrangements)
  ⇒ Invoice date and number (exporter's reference number and date of preparation of invoice)
  ⇒ Customer's order number (reference number given by the buyer in buyer's order)
  ⇒ Other references (information may include references to the pro forma invoice and confirmation of the order)
  ⇒ Buyer (if other than consignee) (name and address of the buyer where the buyer is not also the consignee, as in the case where a buying agent is used)
  ⇒ Presenting bank (name of bank handling the transaction)
  ⇒ Country of origin of goods (last country in which significant production or manufacture of the goods took place the carrying out of minimal working on the goods in a country other than the country of origin, e.g., changing the packing, sorting, or grading, would not change the country of origin)
  ⇒ Terms and conditions of delivery and payment (accurate description of terms of payment and delivery)
  ⇒ Currency of sale (currency used on the invoice)
  ⇒ Marks and numbers (markings and numbers used on outside packages)
  ⇒ Description of goods (general description of the contents of packages)
  ⇒ Gross weight kg (gross weight in kilograms)
  ⇒ Cubic meters (cubic measurement of outer packages in cubic meters)
  ⇒ Number and kind of packages (number of outer packages and their type)
  ⇒ Specification of commodities (in code and in full - each item should be identified in sufficient detail to allow for its recognition and for its correct classification under the customs tariff)
  ⇒ Net weight kg (net weight of contents of packages in kilograms)
  ⇒ Quantity (quantity of each commodity, preferable in the unit in which it is priced)
  ⇒ Unit price (unit price of each commodity in the currency used to show "Amount" below)
  ⇒ Amount (gross value of each commodity - discounts granted should be shown in this column)
  ⇒ Packing, freight, other costs (specific), insurance (with charges shown in as detailed a manner as possible)
  ⇒ Total invoice amount (grand total of the amount chargeable on the invoice)
  ⇒ Certification, signature (declaration signed by the seller or by someone in a position to attest to the accuracy of the information on the invoice - status of authorized person should be shown and declaration should read: "It is hereby certified that this invoice shows the actual price of the goods described, that no other invoice has been or will be issued, and that all particulars are true and correct.")

It is essential that the transaction value of the goods be shown. All discounts and deductions should be stated plainly; otherwise, duty may be assessed on the total value. In invoicing textiles, both the number of square meters and the weight must be included; and in the case of mixed fabrics, the
percentage of each component must be stated. Only cash, trade and quantity discounts may be allowed.

Questions regarding charges and expenses should be completed carefully. Sellers should state whether or not each item is included in the selling price. All invoices should describe in detail the capacity, quantity, weight, type, model, etc of the product.

CARICOM member countries require that invoices be in the format devised by the United Nations Economic Commission for Europe and known as the U.N. Layout Key. Shipments not covered by the CARICOM invoice form may be delayed at customs.

- **Certificate of origin:** Required for goods claiming CARICOM preferential treatment. The Certificate of Origin must be certified by a designated agency in the country of exportation.
- **Proforma invoice:** Not necessarily required. May be requested by importer when applying for an import licence.
- **Bill of lading:** This is required, however, there are no regulations specifying the form or number of bills of lading required for any particular shipment. The airway bill replaces the bill of lading on air cargo shipments.
- **Phytosanitary certificate:** This certificate is required on all shipments of fresh fruits and vegetables, meats and plants and planting materials.
- **Health certificate:** Required for imports of live animals. The certificate must state that the animal is free from disease and must provide proof of origin.
- **Certificate of compliance:** A certificate of analysis is not required but may be requested. It also may serve to expedite entry of goods subject to compulsory standards. The certificate must be issued in the country of origin by a testing agency accredited by the Trinidad and Tobago Bureau of Standards;
- **Legumes:** Shipments of dried beans, peas, lentils, and other pulses and of shelled and unshelled peanuts must be accompanied by certificates, in duplicate, signed by a state or federal authority, stating that the products are of a type, quality, grade, or standard that could be sold legally for human food under federal law in the country of origin and that the products are substantially free from mold, insect damage, or live insects.
5. INVESTMENT PROFILE

5.1 Industrial Parks

There are 20 industrial parks in Trinidad and Tobago which house non-energy sector businesses. The Evolving TecKnologies and Enterprise Development Company Limited (e TecK) is developing eight new industrial parks, primarily for organizations that engage in light manufacturing activities. Companies can apply to become tenants at any of the industrial parks.

5.2 Investment Incentives Schemes

Foreign direct investing is actively encouraged by Trinidad and Tobago in almost all sectors. Investment incentives are coordinated through the Industrial Development Division of the Tourism and Industrial Development Company of Trinidad and Tobago Limited (TIDCO).

There are many different investment incentives including:

- Concessions from import duty on raw materials, machinery, and equipment for approval industrial projects;
- Exemption from corporation tax on profits, and from tax on dividends (under the Fiscal Incentives Act and Hotel Development Act);
- Loss write-off provisions;
- Training subsidy of 150 percent tax deduction for expenses incurred by employers in the training and retraining of employees;
- Provision of industrial sites and developed industrial accommodation;
- Export allowances, promotion and assistance;
- Export credit insurance;
- Double taxation relief;
- Exemption from Value Added tax on inputs for companies exporting 80% of production;
- Employment allowance of 200 percent of wages actually paid in respect of every additional worker employed.

In some cases incentives are available only to locally incorporated companies or locally owned companies.

Customs Act

This Act allows for import duty concessions to be granted to approved industrial projects. The applications for approval are made to the Ministry of Trade and Industry via TIDCO and are granted to a wide range of manufacturing companies which provide increased employment and use local materials to add value.

Fiscal Incentives Act

This Act allows for the granting of a tax holiday (or partial holiday) for periods up to ten years for the manufacture of approved products by approved enterprises. Approved enterprises fall into separate classifications including:

- Highly capital intensive enterprises investing in excess of TT$50 million (US$8.3million);
- Export enclaves, where products are manufactured exclusively for export;
- Enterprises using a significant portion of local inputs.

An approved enterprise will also be granted exemption from customs duties and VAT on the construction of the approved project. These projects have usually been large scale manufacturing within one of the three classifications, and are available only to locally incorporated companies. The tax exemption can be extended to dividends which may be tax exempt and free of non-resident withholding tax on any taxes in excess of the investor's tax rate on the dividend in his country of residence.

Hotel Development Act

This Act provides for tax holidays of up to ten years and duty free concessions for hotel developments.
In addition to the tax holiday the approved hotel may be granted accelerated capital allowances on the construction cost of the hotel after the holiday period. No depreciation is charged during the holiday period and an allowance at 20% per annum is allowed for the five years after the holiday period. Tax exempt profits may be distributed tax free by way of dividend. This tax concession is granted on a discretionary basis by the Ministry of Tourism based on the size of the hotel, (minimum 10 rooms) and the capital expenditures involved.

Construction incentives

Local construction is provided with a range of tax incentives some of which are discretionary and some of which are performance based. Companies engaged in both urban and rural property development may apply to the Board of Inland Revenue to be 'approved' as an urban and rural property development company. To be approved, companies must be locally owned and undertake construction in both rural and urban areas. Once approved they are entitled to an allowance against their taxable income of 15% of construction cost for commercial properties completed in the year of income.

Housing Act

The Housing Act allows for the approval of the profits from construction of certain dwelling houses to be tax exempt. To be exempt the houses must have construction costs of less than TT$250,000. An approved housing company will also be allowed to distribute tax exempt profits by way of tax free dividends. Any houses constructed by an approved housing company may then be exempted from income tax on rentals for a period of ten years from the construction date.

The Income Tax Act also provides for construction incentives that are performance based. Any taxpayer may now obtain a wear and tear allowance on a newly constructed commercial property at the rate of 10% per annum on the declining balance.

Classes of company

The Income Tax Act provides for several special classes of company which are entitled to a tax credit of 15% of their chargeable income for seven years. This reduces their effective tax rate to 20% from the statutory rate of 35%. These special classes of company include: approved small companies; approved companies trading in a regional development area; and an approved activity company.

Loss relief

The Income Tax and Corporation Tax Acts provide for the carry-forward of tax losses without limitations. Tax losses cannot be transferred and may be lost if a company's ownership changes with a view to transferring the losses.

Special tax allowances for exporters

Performance based incentives exist to encourage exports, in particular promotional expenses wholly and exclusively incurred in order to create or promote the expansion of foreign markets (outside CARICOM) for the export of goods or construction industry services are allowed to be grossed up to 150% of the expenses incurred. In addition manufactured products exported outside CARICOM (excluding petrochemicals, and certain products) are granted a tax credit. The tax credit covers the profits on the proportion of export sales to total sales so that profits on exports are effectively tax exempt. This allowance has been extended to service companies of the construction industry, comprising contracting, architectural, engineering, design and quantity surveying services.

Venture Capital Act

This Act established a venture capital investment programme to approved venture capital companies. A tax credit is allowed at the marginal rate for investment in registered venture capital companies which are approved and monitored by a government
appointed administrator. Dividends from a venture capital company are tax exempt.

5.3 Double Taxation

Trinidad and Tobago has signed double taxation treaties with Canada, Denmark, France, Germany, India, Italy, Norway, Sweden, Switzerland, United Kingdom, the U.S.A. and Venezuela. It has also ratified the Intra-CARICOM Double Taxation Agreement which is operational among Barbados, Belize, Dominica, Grenada, Jamaica, St Lucia, St Kitts & Nevis and itself. Trinidad and Tobago has bilateral investment agreements with Argentina, Canada, France, Ireland, the U.K, U.S.A and Venezuela.
6. ESTABLISHMENT OF BUSINESSES

6.1 Establishing an Office

In 1997, a new Companies Act replaced the 1950 Companies Ordinance, which was based on the U.K. Companies Act of 1929. It is based largely on the Canadian model, which is similar to U.S. law.

Public and Private Limited Liability Companies: The most widely used form of business entity is the limited liability company, of which there are two types: public and non-public. Non-public companies are required to have at least two directors whereas a public company is required to have no fewer than three directors, at least two of whom are neither officers nor employees of the company or any of its affiliates. The articles of incorporation of a non-public company restrict the right to transfer shares, and prohibit any invitation to the public to subscribe for shares or debentures.

Branch Offices: External companies, which establish a place of business in Trinidad & Tobago, are required to register within 14 days of their establishment under Division 2, Part 4 of the Companies Act. In order to register branches, companies must file constitutional and corporate information with the Registrar of Companies. The information must include the name of an attorney-in-fact resident in Trinidad & Tobago authorized to accept service for process and other notices. Filing fees and expenses amount to TT$ 2,000 (US$ 320). It is somewhat easier to register a branch than to incorporate a company, but as the difference is so slight and as trading branches have tax disadvantages, it should not be the major consideration in deciding the type of entity to use.

Incorporation: The Registrar of Companies must approve the name of any proposed company with limited liability and the name of the company must include the word "limited" or abbreviation “ltd.” Articles of Incorporation are filed with the Registrar of Companies in order to obtain a Certificate of Incorporation. Articles of Incorporation include rules governing shareholder’s rights. Bylaws must include rules and regulations governing the company's operations.

Once registered, the company must:
- Apply to the VAT (Value Added Tax) Office for a registration number (when applicable).
- Apply to the Board of Inland Revenue for a corporation tax file number and an employer "PAYE" number.
- Apply to the National Insurance Board for registration as an employer for national insurance purposes.

All companies are required to submit an annual return for each financial year to the Registrar of Companies. Public companies must also submit audited financial statements. Companies are required to hold at least one general meeting every calendar year to discuss the annual financial statements of the company and the appointment of directors and auditors.

6.2 Intellectual Property Rights

Property rights are protected under the constitution and common-law practice. Secured interests in property are recognized and enforced. An Intellectual Property Rights (IPR) agreement with the United States was signed in 1994. Trinidad’s IPR legislation is WTO consistent and considered to be TRIPs-plus.

Although the new legislation is among the most advanced in the hemisphere and provides for intellectual property protection comparable to that in the United States, enforcement has been lax in some product sectors, although the GOTT is taking steps to correct this deficit. The most visible examples of copyright infringement are pirated copies of music and videocassettes and the signal theft of major U.S. television channels.
6.3 Conversion and Transfer Policies

There are no Exchange controls on foreign currency and securities. The repatriation of capital, dividends, interest and other distributions and gains on investment may be freely transacted without limits. The average period for remitting all kinds of investment returns is 24 hours.

*Tax on Interest earned by an Individual in T&T:*

Since 2004, the requirement for withholding tax on interest paid to resident individuals in respect of loans secured by bonds or other similar investment instruments has been removed. Interest on such loans is, therefore, now tax-free. Where the individual who is in receipt of the interest is 60 years or over, no tax is deducted. Although there was an attempt to remove this tax, the proposed legislation was never enacted. Where the individual is a Trinidad & Tobago nonresident, withholding tax will be applicable at the rate of 20 percent.

*Remittance of Dividends to nonresident:*

Where the remittance is in respect of dividends paid to a U.S. individual, the rate of tax is 15 pct of the gross dividend. In the case of a U.S. company owning more than 10 pct of the voting control of a Trinidad & Tobago company, the rate will be 10 pct of the gross dividend. For dividends paid to a company with less than 10 pct ownership, the rate of tax will be 15 pct.

6.4 Right to Private Ownership and Establishment

Private foreign and domestic entities have the right to establish and own business enterprises and engage in remunerative activity. Under the Companies Ordinance and the Foreign Investment Act, a foreign investor may purchase shares in a local corporation, incorporate or set up a branch office in Trinidad & Tobago, or form a joint venture or partnership with a local entity. Businesses may be freely purchased or disposed of. Private enterprises and public enterprises are treated equally with respect to access to markets, credit, and other business operations. A Companies Act, based on the Canadian Corporations Act, came into force in 1997, and was updated in the Companies (Amendment) Act, 1999.

6.5 Work Permit Requirements

This service is applicable to any non-national of Trinidad and Tobago who wishes to be employed in Trinidad and Tobago, whether for gain or not, and is desirous of obtaining a work permit in relation to him.

A person entering Trinidad and Tobago to engage in gainful occupation for one period not exceeding thirty days in every twelve consecutive months, need not apply for a work permit.

This service is governed by Chapter 18:01 Section 10 (4) of the Immigration Act.

Persons making an application using this service are encouraged to view the guidelines for making such an application to ensure that they meet the requirements stated therein.

7. BUSINESS CULTURE

7.1 Business Customs

Standard office wear for men is shirt and tie, or business suit. Women generally wear dresses, skirts or pant suits.

Appointments should be made in advance. It is customary to Shake Hands on meeting and taking leave. Tips are 10% of Bill. Lightweight suits or 'shirt jacks' should be worn. It is normal to shake hands and exchange business cards after introductions. The best time to visit is from December to April, except during the Christmas festivities.

7.2 Entry Requirements

A valid passport, the validity of which should cover the person's length of stay in the country is required by all visitors. All visitors are required to have onward or return tickets.

Citizens of countries which have visa abolition agreements with Trinidad and Tobago and of the U.S.A., do not require visas to enter the country on vacation for a period of 3 months or less. These countries are Austria, Brazil, Colombia, Finland, Israel, Iceland, Norway, Sweden, Switzerland, Liechtenstein and Turkey.

Also citizens of European Union countries and of Commonwealth countries other than the following do not require entry visas: Australia, India, New Zealand, Nigeria, Papua New Guinea, Sri Lanka, Tanzania and Uganda.

Work permits are required for certain types of compensated and non-compensated employment, including missionary work. The immigration regulations of Trinidad and Tobago allow persons entering the country to engage in gainful employment in any trade, profession or occupation without a work permit for a period not exceeding 30 days, with one entry per twelve months period permitted. Business visitors should be sure to check the “business” box, rather than the “work” box on the immigration entry form, unless they are actually being paid in Trinidad and Tobago.
Appendices

Government Ministries/Departments

Ministry of Agriculture, Land & Marine Resources
St Clair Circle
St Clair
Port of Spain
Tel: 868-622-1221
Fax: 868-622-4246

Ministry of Finance
Eric Williams Finance Building
Independence Square
Port of Spain
Tel: 868-627-9700
Fax: 868-627-6108

Ministry of Foreign Affairs
Knowsley Building
Queen's Park West
Port of Spain
Tel: 868-623-4116
Fax: 868-627-0571

Ministry of Planning & Development
Eric Williams Finance Building
Independence Square
Port of Spain
Tel: 868-627-8387

Ministry of Trade & Industry & Consumer Affairs
Level 15 Riverside Plaza
Cnr Piccadilly & Besson Sts
Port of Spain
Tel: 868-623-2931
Fax: 868-627-8488

Ministry of Tourism
Eric Williams Finance Building
Independence Square
Port-of-Spain
Tel: 868-627-9000

Airport Authority of Trinidad and Tobago
P O Box 1273
Caroni North Bank Road
Piarco
Tel: 868-664-8047/9
Fax: 868-669-2319

Board of Inland Revenue
Trinidad House
St Vincent Street
Port-of-Spain
Tel: 868-623-2981-9
Fax: 868-627-5967

Central Statistical Office
Guardian Life Building
Edward Street & Independence Square
Port of Spain
Tel: 868-633-6388
Fax: 868-625-3802
E-mail: director@wow.net

Central Tenders Board
116 Frederick Street
Port of Spain
Tel: 868-625-3610/4330
Fax: 868-625-1809

Customs & Excise Division
Nicholas Court
Abercromby Street & Independence Square
Port of Spain
Tel: 868-625-3311-9
Fax: 868-625-4138
E-mail: asyl-custt@carib-ink.net

Environmental Management Authority
P O Box 158
Newton Post Office
Port-of-Spain
Tel: 868-828-9122

Intellectual Property Registry
34 Frederick Street
Port of Spain
Tel: 868-625-9972
Fax: 868-624-1221

Office of the Prime Minister
Levels 17-20, Central Bank Tower
Eric Williams Plaza
Independence Square
Port of Spain
Tel: 868-623-3653
**Port Authority of Trinidad and Tobago**
P O Box 549
New Administration Building
Wrightson Road
Port of Spain
Tel: 868-625-4074/1659
Fax: 868-627-2666

**Registrar of Companies**
34 Frederick Street
Port-of-Spain
Tel: 868-625-9971
Fax: 868-625-6530

**National Agricultural Marketing & Development Corporation (NAMDEVCO)**
San Fernando Siparia Erin Road
Debe
Tel: 868-647-3218/3467
Fax: 868-647-6087
E-mail: namdevco@tstt.net.tt
Website: tradepoint.tidco.co.tt/namdevco

**Trinidad and Tobago Bureau of Standards**
Lot 1, Century Drive
Trincity Industrial Estate
Trincity
Tel: 868-662-4481-2
Fax: 868-663-4335
E-mail: ttbs@opus.co.tt
Website: http://www.opus.co.tt/ttbs

**Trinidad and Tobago Stock Exchange**
1 Ajax Street 1st Floor
Port of Spain
Tel: 868-625-5107/9
Fax: 868-623-0089
E-mail: ttstockx@tstt.net.tt
Website: http://stockex.co.tt

**Trinidad and Tobago Bureau of Standards**
Lot 1, Century Drive
Trincity Industrial Estate
Trincity
Tel: 868-662-4481-2
Fax: 868-663-4335
E-mail: ttbs@opus.co.tt
Website: http://www.opus.co.tt/ttbs

**INVESTMENT & DEVELOPMENT AGENCIES**

**Agricultural Development Bank of Trinidad and Tobago**
87 Henry Street
P O Box 154

**Point Lisas Port Development Corporation (PLIPDECO)**
Plipdeco House, Goodrich Bay Road
Point Lisas, Couva
Tel: 868-636-2201/2705-7
Fax: 868-636-4008
E-mail: plipdeco@plipdeco.com
Website: www.plipdeco.com

Small Business Development Co. Ltd
151 B Charlotte Street
Port of Spain
Tel: 868-623-5507/624-3923
Fax: 868-624-3919
E-mail: nbic@opus.co.tt
Website: www.sbdc.co.tt

Trinidad and Tobago Free Zones Company
2nd Floor west
Albion Court
61 Dundonald Street
Port of Spain
Tel: 868-625-4749/623-8363
Fax: 868-625-4755

Venture Capital Incentive Programme
23 Chacon Street
Port of Spain
Tel: 868-624-3068/3079
Fax: 868-624-5696
E-mail: veip@carib-link.net

PRIVATE SECTOR ORGANISATION

Agricultural Society of Trinidad and Tobago
112 St. Vincent Street
St Clair
Port of Spain
Tel: 868-627-3087
E-mail: agrisoc@tstt.net.tt

American Chamber of Commerce of Trinidad and Tobago
Upper Shopping Arcade
Trinidad Hilton & Conference Centre
Lady Young Road
Port of Spain
Tel: 868-627-8570
Fax: 868-627-7405
E-mail: amcham@trinidad.net

Association of Professional Engineers of Trinidad and Tobago
11-13 Fitz Blackman Drive
Port-of-Spain
Tel: 868-627-6697

Cocoa Planters Association of Trinidad Ltd.
3 Picton Street
P O Box 364, Port-of-Spain
Tel/Fax: 868-628-4302

Coconut Growers Association
P O Box 229, Port-of-Spain
Tel: 868-623-5207/9/7576
Fax: 868-623-2359

Cooperative Citrus Growers Association
P O Box 174, Port-of-Spain
Tel: 868-623-4378/2255
Fax: 868-623-2487

Copyright Association of Trinidad and Tobago
45C Jemingham Avenue
Belmont
Tel: 868-623-6101/4755
Fax: 868-623-4755
E-mail:cott@wow.net

Employers Consultative Association of Trinidad and Tobago
43 Dundonald Street
P O Box 911
Port of Spain
Tel: 868-625-4723/623-6588
Fax: 868-625-4891

Fashion, Textile & Garment Steering Committee
Tel: 868-624-5353

Floriculture Exporters Association
Postal Bag 83
Arima
Tel: 868-646 –0718/642-2968
Fax: 868-642-2968
E-mail: kairi@carib-link.net

Information Technology Professional Association of Trinidad and Tobago
5-7 Sweet Briar Road
St. Clair
Port of Spain
Tel: 868-623-1105
Fax: 868-622-0918
E-mail: itps@itps.org
Web site: www.itps.org
Jewellers Association of Trinidad and Tobago  
P O Box 531, Wrightson Road  
Port-of-Spain  
Tel:/Fax: 868-628-5226

Joint Consultative Council for the Construction Industry  
P.O. Box 935  
Port-of-Spain  
Tel: 868-637-2967  
Fax: 868-637-2963  
E-mail: jcc@ttca.com

Institute of Banking of Trinidad and Tobago  
P O Box 1259  
22-24 St. Vincent Street  
Port-of-Spain  
Tel: 868-622-2231

Institute of Charted Accountants of Trinidad and Tobago  
2nd Floor, The Professional Centre  
Wrightson Road Ext.  
P O Box 864  
Port-of-Spain  
Tel: 868-623-8000

International Air Transport Association  
Building 5, Shop 28  
Starlite Shopping Plaza  
Diego Martin  
Tel: 868-632-1629

Shipping Association of Trinidad and Tobago  
First Level Suite  
53 – 55 Cruise Ship Complex  
Wrightson Road  
Port of Spain  
Tel: 868-623-3352/5  
Fax: 868-623-8570  
E-mail: satt@wow.net  
Web site: www.shipping.co.tt

South Trinidad Chamber of Industry &Commerce Inc  
P O Box 80  
Suite 313  
Cross Crossing Centre  
San Fernando  
Tel: 868-657-9077  
Fax: 868-652-5613  
E-mail:secretariat@soutchamber.com

Southern Designers Association of Trinidad and Tobago  
Room 3, Carlton Centre  
High Street  
San Fernando  
Tel: 868-652-3814

Sugar Manufacturers Association  
Caroni Ltd.  
Brechin Castle  
Couva  
Tel: 868-636-3876  
Fax: 868-636-1259

Trinidad and Tobago Association of Craft Entrepreneurs  
103 Saddle Road  
Maraval  
Tel: (868) 628-2950/632-2243  
Fax: (868) 628-2950/632-2243

Trinidad and Tobago Chamber of Industry &Commerce Inc  
Top Floor, Chamber Building  
Columbus Circle, Westmoorings  
P O Box 499  
Port of Spain  
Tel: 868-637-6966  
Fax: 868-637-7425  
E-mail: chamber@chamber.org.tt  
Website: http://www.chamber.org.tt

Trinidad and Tobago Export Trading Company  
Level 4, Long Circular Mall  
St. James  
P O Box 582  
Port of Spain  
Tel: 868-622-7968  
Fax: 868-628-2349  
E-mail: bucaneer@trinidad.com

Trinidad and Tobago Exporters Association  
C/O S Mall Business Development Corporation  
151 B Charlotte Street  
Port of Spain  
Tel: 868-624-7171/2  
Fax: 868-624-3919  
E-mail: nbic@opus.co.tt

Trinidad and Tobago Manufacturers Association  
CIC Building  
122-124 Frederick Street
DOING BUSINESS WITH TRINIDAD AND TOBAGO

Port of Spain
Tel: 868-623-1029/30
Fax: 868-623-1031
E-mail: ttmagm@opus.co.tt
Website: http://www.ttma.com

Trinidad and Tobago Hotel and Tourism Association
Unit B, 36 Scott Bushe Street
P O Box 243
Port of Spain
Tel: 868-624-3928/627-4515
Fax: 868-627-4516
E-mail: hotclassoc@wow.net
Website: http://www.uc3.com/tthta

Trinidad and Tobago Wood Products Manufacturers Association
Tel: 868-674-5622

FINANCIAL SERVICES

Commercial Banks

Bank of Commerce Trinidad and Tobago Ltd
72 Independence Square
Port of Spain
Tel: 868-627-9325
Fax: 868-627-0904/-627-4125
Website: http://www.carib-link.net/boc.html

Citibank (Trinidad and Tobago) Ltd
12 Queen's Park East
P.O. Box 1249
Port of Spain
Tel: 868-625-6445/9
Fax: 868-624-8131
E-mail: techunit@carib-link.net
Website: tradepoint.tidco.co.tt/citibank

CLICO Investment Bank Limited
1 Rust Street, St Clair
Port of Spain
Tel: 868-628-3628
Fax: 868-628-3639

E-mail: cibltd@carib-link.net

First Citizens Bank Ltd
50 St. Vincent Street
Port of Spain
Tel: 868-623-2433/2576
Fax: 868-627-5956
Website: www.firstcitzenstt.com

Republic Bank Limited
11-17 Park Street
P O Box 1153
Port of Spain
Tel: 868-625-4411
Fax: 868-623-1323
E-mail: email@republictt.com
Website: www.republictt.com

Republic Finance & Merchant Bank Ltd (FINCOR)
11-17 Park Street
Port of Spain
Tel: 868-625-4411

Royal Bank of Trinidad and Tobago Ltd
Royal Court, 19-21 Park Street
Port of Spain
Tel: 868-623-1322
Fax: 868-625-4866
E-mail: royalinfo@trinidad.net
Website: www.rbtt.co.tt

Royal Merchant Bank & Finance Co Ltd
7th Fl, 55 Independence Square
Port of Spain
Tel: 868-623-3511
Fax: 868-625-5212
E-mail: royalmb@tstt.net
Website: www.rbtt.co.tt

Scotiabank Trinidad and Tobago Ltd
56-58 Richmond Street
Port of Spain
Tel: 868-625-3566
Fax: 868-623-0256
E-mail: scotiamain@carib-link.net
Website: www.scotiabanktt.com

Central Bank

28
Central Bank of Trinidad and Tobago
Eric Williams Plaza
Independence Square
Port of Spain
Tel: 868-625-2601
Fax: 868-627-4696
E-mail: info@centralbank.org.tt

LIAT (1974) Ltd
Sunjet House
30 Edward Street
Port of Spain
Tel: 868-624-8211
Fax: 868-624-8211
Website: http://www.candoo.com/liat

Linea Aeropostal Venezolana
13 Pembroke Street
Port of Spain
Tel: 868-623-6522

Suriname Airways
Cruise Ship Complex
1 Wrightson Road
Port of Spain
Tel: 868-627-2942
Fax: 868-625-213
E-mail: sim@opus.co.tt

Airlines

Air Canada
Piarco International Airport
Tel: 868-664-4065
Fax: 868-669-1837

Air India
Park Plaza
Port of Spain
Tel: 868-627-1144

ALM Antillean Airlines
13 Pembroke Street
Port of Spain
Tel: 868-623-8243
Fax: 868-623-5776

American Airlines
63-65 Independence Square
Port of Spain
Tel: 868-664-3837
Fax: 868-669-0261
E-mail: aa@carib-link.net
Website: http://www.americanair.com

BWIA International Airways Corporation
Sunjet House
30 Edward Street
Port of Spain
Tel: 868-627-2942
Fax: 868-625-213
Website: http://www.bwee.com

Guyana Airways Corporation
13 Pembroke Street
Port of Spain
Tel: 868-627-2753
Tel: 868-664-3915
Fax: 868-636-1168

Burlington Air Express
116-118 Edward Street
Port of Spain
Tel: 868-625-9043

B.W.I.A. Cargo
Golden Grove Road
Piarco International Airport
Piarco
Tel: 868-669-1100/1500
Fax: 868-669-1973

CBE U.S.A. International Inc. Houston
15 Richmond Street
Port of Spain
Tel: 868-627-7447/625-0253

Complete Freight Services Co Ltd
20 New Street
Port of Spain
Tel: 868-623-6161

Fast Flow Inc Miami
15 Richmond Street
Port of Spain
Tel: 868-627-7447/625-0253

Fast Freight Forwarders Ltd
74 Wrightson Road
Port of Spain
Tel: 868-624-4895
Fax: 868-627-8463

Laparkan (Trinidad) Ltd
Boundary Road & Churchill
Roosevelt Highway, San Juan
Tel: 868-675-5176
Fax: 868-675-5134
E-mail: lpktrinidad@cariblink.net

MSAS Cargo International Inc
15 Richmond Street, Port of Spain
Tel: 868-627-7447/625-0253

Piarco Air Services Limited
13 Pembroke Street
Port of Spain
Tel: 868-623-1074
Fax: 868-623-5776

Skyline Freight & Management Ltd
30 McDonald Street
Woodbrook
Tel: 868-627-7668

Zapcargo Services Inc
13 Pembroke Street
Port of Spain
Tel: 868-625-5922

A.J. Mauritzen & Company
90 Queen Street, Port of Spain
Tel: 868-625-3732
Fax: 868-625-4472

Abraham Shipping Co Ltd
P. O. Box 204
1 Richmond Street
Port of Spain
Tel: 868-623-6300
Fax: 868-625-2151
E-mail: abrahamship@trinidad.net

Aeromarine Limited
Lot 1D Abbatoir Road, Sea Lots
Port of Spain
Tel: 868-624-4910/4944
Fax: 868-624-4463
E-mail: aeropos@trinidad.net

Alstons Shipping Co Ltd
3 Abercromby Street, Port of Spain
Tel: 868-625-2201
Fax: 868-625-3691
E-mail: alsship@ttol.co.tt
Website: www.tradepoint.tico.co.tt/alstons

Cargo Consolidators Agency Ltd
15 Richmond Street
Port of Spain
Tel: 868-627-7447
Fax: 868-625-6263
E-mail: cca-pos@trinidad.net
Website: http://www.sputnik.com/ccal

Caribbean Bulk Storage & Trading Co Limited
37B Wrightson Road
P.O. Box 728, Port of Spain
Tel: 868-625-2186/1679
Fax: 868-624-4868  
Website: http://tradepoint.tidco.co.tt/cbstcl

Caribbean Shipping Agencies Ltd  
2 Anna Street  
St. James  
Tel: 868-627-2725  
Fax: 868-625-6237  
E-mail: csaship@wow.net

Fast Freight Forwarders Ltd  
74 Wrightson Road  
Port of Spain  
Tel:  868-624-4895  
Fax: 868-627-8463  
E-mail: ffreight@tstt.net.tt  
Website: http://www.fastfreight.co.tt

G.A.S. Services Cargo Ltd  
P.O.Box 803  
Port of Spain  
Tel: 868-625-5551  
Fax: 868-624-3051  
E-mail: gascargo@carib-link.net  
Website: http://tradepoint.tidco.co.tt/gascargo

Global Steamship Agencies  
Mariner's Club Building  
Wrightson Road  
Port of Spain  
Tel: 868-624-2279  
Fax: 868-627-5091  
E-mail: globalship@carib-link.net

Gordon Grant & Co Ltd  
16 Charles St  
Port of Spain  
Tel: 868-625-3784  
Fax: 868-625-2020  
E-mail: ggship@tstt.net.tt

Gulf Shipping Ltd  
Lloyd Voising Building  
12 Charles Street  
Port of Spain  
Tel: 868-623-4121  
Fax: 868-623-4124

George F. Huggins & Co Ltd  
Chic Building, 63 Park Street  
Port of Spain  
Tel: 868-623-8881  
Fax: 868-623-8419  
E-mail: gfhship1@neal-and-massy.com

Henderson Shipping Service  
P.O. Box 338, Port of Spain  
Tel: 868-623-4167/625-6331  
Fax: 868-623-4167  
E-mail: crate@tstt.net.tt

Inter–Caribbean Shipping Ltd  
13 Happy Hill Drive  
Vistabella, San Fernando  
Tel: 868-652-8639/9272  
Fax: 868-653-710  
E-mail: century@tstt.net.tt
International Cargo Systems Ltd
26 Orange Grove
Trace
St. Augustine
Port of Spain
Tel: 868-645-2946
Fax: 868-645-2946
E-mail: intcargosysltd@hotmail.com

International Freight Consolidators Ltd
1 Richmond Square, Furness Square
Port of Spain
Tel: 868-628-8566

Islandwide Shipping Agency Ltd
10 Broadway
Port of Spain
Tel: 868-625-5026
Fax: 868-625-5110

L J Williams Ltd
P. O. Box 339
122 St Vincent Street
Port of Spain
Tel: 868-623-2865
Fax: 868-625-6782
Website: www.tradepoint.tidco.co.tt/ljwilliams

Lazzari & Sampson Ltd
P.O. Box 228, 13 Pembroke Street
Port of Spain
Tel: 868-623-2721/4
Fax: 868-627-2333
E-mail: pasl@wow.net
Website: www.wow.net/community/pasl

Maritime Management Services Ltd
10 Victoria Avenue
Port of Spain
Tel: 868-625-1317
Fax: 868-624-0369
E-mail: mms@carib-link.net

Melville Shipping & Trading Ltd
18-20 London Street
Port of Spain
Tel: 868-625-4977
Fax: 868-623-2162
E-mail: melville@neal-and-massy.com

Navarros Shipping & Brokerage Ltd.
78 Wrightson Road

Port of Spain
Tel: 868-625-4324/9
Fax: 868-623-5978
E-mail: navarros@trinidad.net

Ocean Freight Trinidad Ltd
4 Murray Street Woodbrook
Tel: 868-625-3835
Fax: 868-623-3160
E-mail: ideo@wow.net

Paria Ship Suppliers Ltd
13 Borde Street, P O Box 425
Port of Spain
Tel: 868-625-1421/2
Fax: 868-623-8816
E-mail: paria@tstt.net.tt

Trinidad Marine Agencies Ltd
14 Rookery Nook
Maraval, Port of Spain
Tel: 868-622-1061
Fax: 868-634-4437

Triumph Shipping Service Co Ltd
7 Chacon Street
Port of Spain
Tel: 868-623-3611
Fax: 868-623-3611

Worldwide Steamship Agencies Ltd.
33 Sackville Street
Port of Spain
Tel: 868-625-3358
Fax: 868-624-4886
E-mail: wws@carib-link.net

DHL Worldwide Express
90 Independence Square
Port of Spain
Tel: 868-625-9835
Fax: 868-623-3783

Federal Express
Pasea Main Road and Churchill-Roosevelt Highway
Tunapuna
Tel: 868-800-3339
Fax: 868-662-1001

T N T Express Worldwide
DOING BUSINESS WITH TRINIDAD AND TOBAGO

Ariapita Avenue and Fitt Street
Woodbrook
Port of Spain
Tel: 868-625-1100
Fax: 868-625-9591

TpPost Couriers
National Mail Centre
Grove Road
Piarco
Tel: 868-800-7363
E-mail: tppost@tstt.net.tt

Tropical Express Courier
1 Sweet Briar Road
St. Clair
Tel: 868-622-1281
Fax: 868-628-2159
E-mail: lukli@tstt.net.tt

United Parcel Services
74 Wrightson Road
Port of Spain
Tel: 868-627-4877
Fax: 868-627-8463
E-mail: upstt@tstt.net.tt
Website: http://www.ups.com

PUBLIC UTILITIES

Trinidad and Tobago Electricity Commission
68 Frederick Street
Port of Spain
Tel: 868-623-2611
Fax: 868-625-3759

Telecommunications Services of Trinidad and Tobago
TSTT House
1 Edward Street
Port of Spain
Tel: 868-625-4431
Fax: 868-627-0856
Website: www.tstt.net.tt

Water and Sewerage Authority (WASA)
Farm Road
Walsayn
St Joseph
Tel: 868-662-2302-7
Fax: 868-662-3584

MEDIA

Newspapers

Newsday
19-21 Chacon Street
Port of Spain
Tel: 868-623-4929
Fax: 868-625-8362

Trinidad and Tobago Review Trinidad and Tobago Institute of the W.I.
24 Abercromby Street
Port of Spain
Tel: 868-624-7903/663-5463
Fax: 868-624-7903/663-5463

Trinidad Express Newspaper Ltd
P. O. Box 1252
35-37 Independence Square
Port of Spain
Tel: 868-623-1711
Fax: 868-627-1451
E-mail: express@trinidadexpress.com
Website: www.trinidad.net/express/home.htm

The Bomb
Southern Main Road & Clifford Street
Curepe
Tel: 868-645-2744

The Guardian
P. O. Box 122
22-24 St Vincent Street
Port of Spain
Tel: 868-623-8870-9
Fax: 868-625-7211
E-mail: guardian@ttol.co.tt
Website: http://www.guardian.co.tt

The Independent
20 Abercromby Street
Port of Spain
Tel: 868-625-4583/624-4479
Fax: 868-625-4480
E-mail: independent@wow.net
Website:  tradepoint.ticco.co.tt/independent

The Mirror & The Punch
9th Street & 9th Ave
Barataria
Tel:  868-674-1692

News Service

CANA News Agency
35 Independence Square
Port of Spain
Tel:  868-624-8832

Radio

FM 103 Stereo
16 Queen's Park West
Port of Spain
Tel:  868-628-9222

National Broadcasting Network
11 A Maraval Road
P O Box 610
Port of Spain
Tel:  868-622-4141/5
Fax:  868-628-6733
E-mail:  icn@trinidad.net
(610 AM, 100 FM, 98.9 FM, 91.1 FM)

Trinidad Broadcasting Company Ltd
P. O. Box 716
22-24 57 Vincent Street
Port of Spain
Tel:  868-623-9202/3
Fax:  868-622-7865/625-1782
(Radio Trinidad 730 AM; Rhythm Radio 95.1 FM; Radio Tempo 105 FM)

Trinidad and Tobago Radio Network
35 Independence Square
Port of Spain
Tel:  868-624-7078
Fax:  868-627-6821

Television

AVM Television
Lady Young Road
Morvant
Tel:  868-674-1333
Fax:  868-675-4286
(Channel 4)

Caribbean Communications Network (CCN)
35-37 Independence Square
Port of Spain
Tel:  868-627-8806
Fax:  868-627-2721
E-mail:  express@trinidadexpress.com
Website:  www.trinidadexpress.com

National Broadcasting Network
11A Maraval Road
P O Box 610
Port of Spain
Tel:  868-622-4141/5
Fax:  868-628-6733
E-mail:  icn.trinidad.net
(TTT Channels 2, 9, 13, 14)