

LEGAL NOTICE NO. 272

## REPUBLIC OF TRINIDAD AND TOBAGO

THE MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS ACT,  
No. 7 OF 2020

## ORDER

MADE BY THE MINISTER UNDER SECTION 22(1) OF THE MUTUAL  
ADMINISTRATIVE ASSISTANCE IN TAX MATTERS ACTTHE MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX  
MATTERS (COMPETENT AUTHORITIES AND COUNTRIES)  
(AMENDMENT TO SCHEDULE 2) ORDER, 2025

1. This Order may be cited as the Mutual Administrative Citation  
Assistance in Tax Matters (Competent Authorities and Countries)  
(Amendment to Schedule 2) Order, 2025.

2. The Mutual Administrative Assistance in Tax Matters Act is Act No. 7 of  
amended in Schedule 2— 2020 amended

(a) by inserting in the appropriate alphabetical sequence, the  
following countries and Competent Authorities:

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COUNTRIES	COMPETENT AUTHORITIES
ALGERIA	The Minister of Finance or his/her authorised representative.
ANGUILLA	The Permanent Secretary for Finance or their authorised representative.
ANTIGUA AND BARBUDA	The Commissioner of the Inland Revenue Department or his authorised representative.
ARMENIA	The State Revenue Committee or its authorised representative.
ARUBA	The Minister of Finance or his authorised representative.
BAHAMAS	The Minister of Finance or his authorised representative.
BAHRAIN	The Minister of Finance or his authorised representative.
BENIN	The Minister for Economy and Finance or the Director General for Taxes.
BERMUDA	The Minister of Finance or his authorised representative.
BOSNIA AND HERZEGOVINA	For taxes referred to in Article 2, paragraph 1, subparagraph (a)(i), the

COUNTRIES	COMPETENT AUTHORITIES
	<p>competent authorities shall be as follows:</p> <p>(a) the Federal Ministry of Finance for the territory of the Federation BiH;</p> <p>(b) the Ministry of Finance of Republika Srpska for the territory of Republika Srpska, and</p> <p>(c) the Brčko District Finance Directorate for the territory of the Brčko District.</p> <p>For taxes referred to in Article 2, paragraph 1, subparagraph (b)(iii)(C), the competent authority shall be the Indirect Taxation Authority.</p>
BOTSWANA	The Minister responsible for finance represented by the Commissioner General of the Botswana Unified Revenue Service (BURS) or an authorised representative of the Commissioner General.
BRITISH VIRGIN ISLANDS	The International Tax Authority - Ministry of Finance.
BRUNEI DARUSSALAM	The Minister of Finance and Economy or his authorised representative.
BURKINA FASO	The Minister responsible for Finance and the Director General for Taxes.
CABO VERDE	The Vice-Prime Minister and Minister of Finance, the National Director of State Revenues or their authorised representatives.
CAYMAN ISLANDS	The Tax Information Authority or its authorised representative.
COOK ISLANDS	The Treasurer of Revenue Management or his authorised representative.
CÔTE D'IVOIRE	Director-General of Taxation.
CURACAO	The Minister of Finance or his authorised representative.
DOMINICA	The Minister for Finance or its authorised representative.

<b>COUNTRIES</b>	<b>COMPETENT AUTHORITIES</b>
DOMINICAN REPUBLIC	The Minister of Finance or his authorised representative.
ECUADOR	The Director of the Internal Revenue Service or its authorised representative.
EL SALVADOR	The Director General of National Taxation.
ESWATINI (KINGDOM OF)	The Minister of Finance or his authorised representative.
FAROE ISLANDS	The Faroe Islands Customs and Tax Administration ( <i>Toll- og Skattstova Føroya</i> ).
GABON	The Minister in charge of Finance and Budget or the Minister's authorised representative.
GIBRALTAR	The Commissioner of Income Tax of the Government of Gibraltar.
GREENLAND	The Local Government or its authorised representative.
GRENADA	The Comptroller of Inland Revenue Division.
GUATEMALA	The Superintendency of Tax Administration.
GUERNSEY	Director of Income Tax or his delegate.
HONDURAS	The Minister of Finance or its authorized representative.
HONG KONG	The Commissioner of Inland Revenue of the Government of the Hong Kong SAR or the authorised representative of the Commissioner.
ISLE OF MAN	The Assessor of Income Tax or his or her delegate.
JAMAICA	The Minister responsible for Finance or his designate, the Commissioner General of Tax Administration of Jamaica, or his designate.
JERSEY	The Treasury and Resources Minister or his authorised representative.
JORDAN	The Minister of Finance or his/her authorised representative.

<b>COUNTRIES</b>	<b>COMPETENT AUTHORITIES</b>
KENYA	The Cabinet Secretary responsible for Finance or his authorised representative.
KUWAIT	The Minister of Finance or his authorised representative.
LEBANON	The Minister of Finance or his authorised representative.
LIBERIA	The Minister of Finance and Development Planning, represented by either the Commissioner General of the Liberia Revenue Authority or the Commissioner General's authorised representative.
MACAU	The Secretary for Economy and Finance or its authorised representatives.
MADAGASCAR	The Minister responsible for tax regulation or the Minister's authorised representative.
MALDIVES	The Commissioner General of Taxation or their authorised representative.
MAURITANIA	The Minister in charge of Finance or his authorised representative.
MONGOLIA	The Minister of Finance, Commissioner of General tax Department and their authorised representative.
MONTENEGRO	The Ministry of Finance or its authorised representative.
MONTSERRAT	The Comptroller of Inland Revenue or his authorised representative.
MOROCCO	The Minister for Economy and Finances or his authorised representative.
NAMIBIA	The Minister of Finance or his authorised representative.
NORTH MACEDONIA	The Ministry of Finance or its authorised representative.
OMAN	The Chairman of the Tax Authority.

<b>COUNTRIES</b>	<b>COMPETENT AUTHORITIES</b>
PANAMA	The Ministry of Economy and Finances or his authorised representative.
PAPUA NEW GUINEA	The Commissioner General of Internal Revenue or his authorised representative.
PARAGUAY	The Minister of Finance, the Undersecretary of State for Taxation and their authorised representatives.
PERU	The National Superintendence of Customs and Tax Matters - SUNAT.
PHILIPPINES	The Secretary of Finance or his authorised representative.
QATAR	The Minister of Finance or his authorised representative.
RWANDA	The Minister responsible for Finance and/or the Commissioner General of the Rwanda Revenue Authority.
SERBIA	The Ministry of Finance or its authorised representative.
SINT MAARTEN	The Minister of Finance or his authorised representative.
THAILAND	The Minister of Finance or his authorised representative.
TOGO	The Minister of Economy and Finance or his authorised representative.
TURKS AND CAICOS ISLANDS	The Permanent Secretary for the Ministry of Finance, Investment and Trade or their authorised representative
UNITED ARAB EMIRATES	The Ministry of Finance represented by the Minister of Finance or his authorised representative.
VANUATU	The Minister of Finance or his or her authorised representative.
VIET NAM	The Minister of Finance or his authorised representative.

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- (b) in relation to the First Column in respect of the country of—
- (i) Cameroon, in the column entitled “the Competing Authority”, delete the word “his” and insert after the words “Finance or” the word “its”;
  - (ii) China, delete the word “China” and substitute the words “People’s Republic of China”;
  - (iii) Kazakhstan, in the column entitled “Competent Authority” by deleting the words “Finance or his” and substituting the words “Finance or its”;
  - (iv) Netherlands, in the column entitled “Competent Authority”—
    - (A) by deleting the words “For tax purposes the Minister of Finance or his authorised representative;” and substituting the words –  
“For the European part of the Netherlands  
For tax purpose the Minister of Finance or  
his authorised representative.”; and
    - (B) by deleting the words “Caribbean part of” and substituting the words “For the Caribbean part of”; and
  - (v) Turkey, deleting the word “Turkey” and substituting the word “Türkiye”; and
- (c) by deleting the words “St. Christopher and Nevis” and the corresponding information in the Column entitled “the Competent Authority”.

Made this 6th day of August, 2025.

D. TANCOO  
*Minister of Finance*