

LEGAL NOTICE NO. 274

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 OF THE MUTUAL  
ADMINISTRATIVE ASSISTANCE IN TAX MATTERS ACT

THE MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX  
MATTERS (AMENDMENT TO SCHEDULE 5) ORDER, 2025

1. This Order may be cited as the Mutual Administrative Citation  
Assistance in Tax Matters (Amendment to Schedule 5) Order, 2025.

2. The Mutual Administrative Assistance in Tax Matters Act is Act No. 7 of  
amended in Schedule 5— 2020  
Schedule 5

- (a) in relation to the Heading after the words “Schedule 5”,  
insert the words “AUTOMATIC EXCHANGE OF  
INFORMATION (AEOI): STATUS OF COMMITMENTS”;
- (b) in relation to Jurisdiction Undertaking First Exchange by  
2017(49) delete the word “Cyprus<sup>2</sup>”;
- (c) in relation to Jurisdiction Undertaking First Exchange by  
2017(49) delete the word “Kuwait”;
- (d) in relation to Jurisdictions Undertaking First Exchange by  
2017(49) delete the superscript “\*\*\*\*” for Azerbaijan and  
Pakistan;
- (e) in relation to Jurisdictions Undertaking First Exchange by  
2017(49) insert superscript “3” for Azerbaijan, Niue and  
Pakistan and superscript “4” for Sint Maarten and Trinidad  
and Tobago;
- (f) by deleting the heading “Jurisdiction Undertaking First  
Exchange by 2019/2020(6)” and all the words thereafter and  
substituting the following:  
“Jurisdictions Undertaking First Exchange by  
2019/2020(5)  
Ghana (2019)<sup>3</sup>, Kuwait (2019)<sup>5</sup>  
Nigeria (2020)<sup>3</sup>, Oman (2020)<sup>5</sup> and  
Peru (2020)<sup>3</sup>;

Jurisdictions Undertaking First Exchange by  
 2021/2022(5)

Albania (2021)<sup>3</sup> & <sup>7</sup>, Ecuador (2021)<sup>3</sup>

Jamaica (2022)<sup>3</sup> Kazakhstan (2021)<sup>6</sup>, Maldives  
 (2022)<sup>3</sup>;

Jurisdictions Undertaking First Exchange by  
 2023/2024(7)

Georgia (2024)<sup>3</sup>, Jordan (2023)<sup>6</sup>, Kenya (2024)<sup>5</sup>,  
 Republic of Moldova (2024)<sup>3</sup>, Montenegro (2023)<sup>6</sup>,  
 Thailand (2023)<sup>6</sup>, Ukraine (2024)<sup>3</sup>;

Jurisdictions Undertaking First Exchange by 2025 and  
 onwards (10)

Armenia (2025)<sup>3</sup>, Cameroon (2026)<sup>3</sup>, Mongolia  
 (2026)<sup>3</sup>, Morocco (2025)<sup>3</sup>, Papua New Guinea (2027)<sup>3</sup>,  
 Paraguay (2027)<sup>3</sup>, Rwanda (2025)<sup>3</sup>, Senegal (2025)<sup>3</sup>,  
 Tunisia (2026)<sup>3</sup>, Uganda (2025)<sup>3</sup>;

Notes:

1. The United States has undertaken automatic information exchange pursuant to FATCA from 2015 and entered into intergovernmental agreements (iGAs) with other jurisdiction to do so. The Model 1A iGAs entered into by the United States of America acknowledge the need for the United States of America to achieve equivalent levels of reciprocal automatic information exchange with partner jurisdictions. They also include a political commitment to pursue the adoption of regulations and to advocate and support relevant regulation to achieve such equivalent levels of reciprocal automatic exchange.
2. Note by the Republic of Türkiye: The Information in the document with reference to “Cyprus” relate to the southern part of the island. There is no single authority representing both Turkish and Greek Cypriot people on the island. Türkiye recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Türkiye shall preserve its position concerning the “Cyprus issue”. Note by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Türkiye. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

3. Developing countries that do not host a financial centre and were not asked to commit to a specific date to exchange information but have done so voluntarily.
4. These jurisdictions have yet to commence exchange.
5. Developed countries that joined the Global Forum after the commitment process was conducted in 2014. They were therefore asked to commit to a particular timeline upon joining.
6. Jordan, Kazakhstan, Montenegro and Thailand were subject to the Global Forum process aimed at identifying jurisdictions relevant for the implementation of the AED1 Standard and, if considered relevant, they would have been expected to commit to exchange under the AED1 Standard to a particular timeline. They however voluntarily committed to implement the AED1 Standard.
7. Albania voluntarily committed to 2021, but started exchange in 2020.”.

Made this 6th day of August, 2025.

D. TANCOO  
*Minister of Finance*