

SUBSIDIARY LEGISLATION

258/2000.  
[201/2001].

**TOURISM DEVELOPMENT (PRESCRIBED FORMS)  
REGULATIONS**

*made under section 43*

Citation.

**1.** These Regulations may be cited as the Tourism Development (Prescribed Forms) Regulations.

Commencement.  
Ch. 87:22.

**\*2.** These Regulations shall come into force on the date of commencement of the Tourism Development Act.

Prescribed  
Forms.

**3.** The prescribed forms to be used for the several matters specified in Column I of the Schedule are those specified in Column II:

**SCHEDULE**

	Column I				Column II
(a)	application for a tourism project	...	...	...	Form A
(b)	certificate of approval...	...	...	...	Form B
(ba)	approved Tourism Project Order	...	...	...	Form BA
(c)	application for a permit under section 22	...	...	...	Form C
(d)	permit for Customs and excise duty exemption under sections 23–26	...	...	...	Form D
(e)	certificate of approval of capital expenditure/additional capital expenditure under sections 18 and 19	...	...	...	Form E
(f)	inventory under section 29	...	...	...	Form F

\*16th October, 2000 (LN 237/2000).

**FORM A**

**APPLICATION FOR APPROVAL OF A TOURISM PROJECT**

To: PRESIDENT AND CHIEF EXECUTIVE OFFICER  
 TOURISM AND INDUSTRIAL DEVELOPMENT COMPANY OF  
 TRINIDAD AND TOBAGO LIMITED

DECLARATION

The information contained herein is submitted in support of an application made by:

*(Applicant Enterprise)*

APPROVALS REQUIRED

- Benefits under the Tourism Development Act

TOURISM ACTIVITY

.....  
 .....

I/We attach the following documents:

- Application form duly completed.
- Technical feasibility report/Business proposal.
- Copy of Outline Planning Permission from the Town and Country Planning Division.
- Certificate of Incorporation/Registration Certificate.
- Registered Certificate of Particulars of Directors.
- Financial projections for five (5) years.
- Other (specify) .....

I/We certify that ALL information provided in this application is true and correct and that no false or deliberately misleading information has been supplied.

I/We understand that any false information supplied in the completion of this application will result in the withdrawal of any approvals granted and the right to seek legal redress for any benefits received.

..... <i>Signature</i>	..... <i>Signature</i>
..... <i>(BLOCK LETTERS)</i>	..... <i>(BLOCK LETTERS)</i>
..... <i>Position in Enterprise</i>	..... <i>Position in Enterprise</i>
..... <i>Date</i>	..... <i>Date</i>

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**SECTION A**

**GENERAL PARTICULARS**

(To be completed by all Applicants)

1. Name of enterprise: .....
2. Incorporation date/date of commencement of business: .....
3. Type of Company:  Public Company  Private Company  Other (specify) .....
4. Address of Registered Office/Mailing Address: .....
5. Telephone No.: ..... Fax No.: ..... E-Mail: .....
6. Proposed Shareholding: (Where shareholder is a company please append Certificate of Incorporation, names and addresses of directors and controlling shareholder(s) and any other countries where investments are held.)

Name	Country	Type of Shares	% Shareholding

Share Capital: Authorised (Par Value) \$ .....

Issued \$ .....

7. Present business activity: .....
8. Proposed business activity: .....
9. Proposed location of Project: .....



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15. Foreign Exchange Usage and Earnings

Please indicate all foreign exchange Usage and Earnings of the project for the first five (5) years, including construction phase.

Outflows/Usage	Year				
	1	2	3	4	5
Machinery and Equipment Purchase					
Machinery and Equipment Lease					
Hotel Equipment					
Building Materials					
Raw Materials					
Royalties					
Loan Instalment					
Distribution Charges					
Advertising					
Dividends					
Repatriation of Profits					
Repatriation of Capital					
Other (specify):					
<b>Total Outflows/Usage</b>					
<b>Inflows/Earnings</b>					
Revenue					
Loan					
Equity					
Other (specify):					
<b>Total Inflows/Earnings</b>					
Net Usage Earnings					
Net Usage Earnings B/F					
<b>Net Cumulative Foreign Exchange Cash Flow</b>					

16. State briefly the experience of the promoters in the business  
 .....  
 .....

17. Particulars of the Operator (if they were different from the applicant):

(a) Name .....

(b) Address .....

(c) Telephone No.: ..... Fax No.: ..... E-mail: .....

(d) Nationality: .....

(e) State briefly experience in the hotel/tourism business: .....  
 .....  
 .....  
 .....

18. Particulars of the Owner (if different from Applicant or Operator):

(a) Name .....

(b) Address .....

(c) Telephone No.: ..... Fax No.: ..... E-mail: .....

(d) Nationality: .....

(e) State briefly experience in the hotel/tourism business: .....  
 .....  
 .....  
 .....

19. For the proposed operation, have you obtained Outline Planning Permission from the Town and Country Planning Division?

Yes, date approved.....  
 (please attach a copy of Approval)

No

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20. Name or proposed name of project .....

21. Location (address) .....

**\*Please attach a plan/drawing of the project showing the site and elevation of the construction of the project and any external construction which would expand an existing project.**

22. Area (sq. metres or hectares): .....

23. Proprietary interest of the Applicant and any other person in the project; quote particulars of title documents which confirm the information .....

24. State any special features in the manner of operation that are not usual in Trinidad and Tobago: .....

25. Append a list of construction materials, equipment, furniture and fixtures that you will be required to import for the project. (Please note that concessions will not be granted for items that are manufactured locally): .....

26. Indicate any direct local linkages that will be generated by your project in the Agro-processing, Manufacturing and Services Industries: .....

27. **Marketing**  
Major market(s) (specify marketing plans, countries, client, type and details of contracts or agreements): .....

28. **Environmental Effects**

(i) State any environmental impacts of the project: .....

.....  
.....  
.....

(ii) Description of waste products indicating volume of air pollution,  
solid waste and liquid waste/effluents: .....

.....  
.....  
.....  
.....

(iii) Proposals for disposal/treatment of waste products: .....

.....  
.....  
.....

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**SECTION B**

**TOURISM ACCOMMODATION PROJECTS**

1. Please indicate accordingly:

- Construction or  Renovation/Extension/Refurbishment Project or  Operation of:
- Integrated Resort Development Project (IRD)  Dive-Lodge Project
- Hotel Project  Eco-Lodge Project
- Camp-site Project  Guest House Project

2. Project Details

(i) Capital Expenditure:

	Existing (Value) TT\$	Proposed TT\$
Construction		
Expansion		
Furnishings, Fixtures and Equipment		
Advertising and Promotion		
Physical Structure:	Existing	Proposed
Floor Area (sq. metres)		
Number of Floors		
Number of Bedrooms		
Number of Common Rooms		
*IRD	Proposed	Selling Price/Cost of Rental/Lease/Cost
Number of Villas		
Number of Condominiums		
Infrastructural Works (List)		



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**SECTION C**

**TOURISM ANCILLARY FACILITIES AND SERVICES PROJECTS**

1. Please indicate accordingly:

- New project or     Renovation/Extension/Refurbishment Project or  
 Operation of:
- |   |  |
|---|--|
| <input type="checkbox"/> Water Sports           | <input type="checkbox"/> Cultural Centre         |
| <input type="checkbox"/> Charter Boat           | <input type="checkbox"/> Special Events          |
| <input type="checkbox"/> Dive Operation         | <input type="checkbox"/> Film Making             |
| <input type="checkbox"/> Marina                 | <input type="checkbox"/> Golf Course             |
| <input type="checkbox"/> Boat Yard              | <input type="checkbox"/> Transportation Services |
| <input type="checkbox"/> Tour Operations        | <input type="checkbox"/> Other (specify)         |
| <input type="checkbox"/> Recreational Space Use | .....  |
| <input type="checkbox"/> Theme Park             |  |

2. Project Details

(i) Vehicles:

No. of Vehicles	Existing	Value TT\$	Proposed	Cost TT\$

(ii) Capital Expenditure:

Activity/Item	Existing Value TT\$	Proposed TT\$
Construction		
Expansion		
Furnishings, Fixtures and Equipment		
Advertising and Promotion		

(iii) Facilities:

Existing	Value TT\$	Proposed	Cost TT\$

(iv) Services:

Existing	Value TT\$	Proposed	Cost TT\$



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FORM B

TOURISM DEVELOPMENT ACT (CII. 87:22)

INTERIM APPROVAL/ADDITIONAL INTERIM APPROVAL AND CERTIFICATE OF ESTIMATED CAPITAL EXPENDITURE OF A TOURISM PROJECT PURSUANT TO SECTIONS 13, 15 AND 19

Whereas ..... (Insert Name and Address)

has made an application dated the ..... day of ..... 20.... to the Minister for an Interim Approval/Additional Interim Approval in respect of a tourism project, certain particulars of which are contained in the said application.

And whereas in respect of a tourism project in Tobago the Corporation has submitted an application to the Tobago House of Assembly for its recommendations and the Tobago House of Assembly has/has not submitted their recommendations to the Minister.

And whereas the Minister is satisfied that the said ..... (State Specific Tourism Activity)

is practical and that it would assist the development of the tourism industry in Trinidad and Tobago and that it is otherwise in the public interest.

1. Terms and Conditions

Now, therefore, the Minister pursuant to section 13/19 of the Tourism Development Act, hereby grants unto the said ..... (hereinafter called "the Applicant") an Interim Approval/Additional Interim approval in respect of the said ..... to be undertaken at (State Specific Tourism Activity)

on the following terms and conditions:

Insert appropriate conditions here. Details of Estimated Capital Expenditure are included in this Section if required.

2. Benefits in respect of an approved tourism project:

- (a) Customs Exemption under section 22.
- (b) Tax Exemption under section 3(3).

The Minister on declaring ..... to be  
*(State Specific Tourism Activity)*

an approved tourism project may confer pursuant to section 3 of the Act, the following tax benefits on the tourism owner/operator:

- A tax exemption for a period of ..... years in respect of gains or profits accruing from the approved tourism project.

3. Additional Tax benefits under section 3(4) as follows:

- Subject to Part 4 of the Act a carry-over from a tax exemption period, if any, of any loss arising out of the operation or renting of an approved tourism project;
- A tax exemption in respect of the gains or profits derived from the initial sale of a villa or condominium or the site for the villa or condominium that forms part of an IRD which is an approved tourism project.
- A tax exemption granted during the period that a tourism project is an approved tourism project by the Minister with responsibility for Finance in respect of interest on an approved loan used for an approved project.

.....  
*Minister of Tourism*

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FORM BA

TOURISM DEVELOPMENT ACT, CH. 87:22

201/2001. TOURISM DEVELOPMENT (APPROVED TOURISM PROJECT) ORDER
made under sections 16 and 17

Citation. 1. This Order may be cited as the Tourism Development (Approved Tourism Project) Order.

Approved Tourism Project. 2. (hereinafter referred to as "the approved tourism project" located at ... is hereby declared to be an approved tourism project for the purposes of the Tourism Development Act (hereinafter referred to as "the Act").

Owner or operator. 3. For the purpose of this Order— (a) the owner of the approved tourism project is ... whose registered office is ...; (b) the operator of the approved tourism project is ... whose registered office is ...

Effective date. 4. (1) This Order comes into effect/is deemed to have come into effect in respect of— (a) the owner on ... 20...; and (b) the operator on ... 20... (2) This Order ceases to have effect on ... 20...

Tax benefits. 5. (1) The owner of the approved tourism project is entitled to the following tax benefits under the Act: (a) ... (b) ... (c) ... (2) The operator of the approved tourism project is entitled to the following tax benefits under the Act: (a) ... (b) ... (c) ... (3) Subject to Part IV of the Act, the following tax benefits are granted: (a) ... (b) ... (c) ...

6. This Order is subject to the following conditions: Conditions.

- (a) .....
- (b) .....
- (c) .....

*(Note: Where the owner and operator are the same, a form completed only in respect of the owner, will be read as a completion in respect of both owner and operator).*

Made this ..... day of ....., 20.....

*Minister of Tourism and Tobago Affairs.*

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**FORM C**

**TOURISM DEVELOPMENT ACT, (CH. 87:22)**

**APPLICATION FOR A PERMIT UNDER SECTION 22**

Whereas I have been granted an Interim Approval/Additional Interim Approval particulars of which are hereinafter mentioned, I hereby apply to the Minister under section 22 of the Tourism Development Act for a Permit to import or enter into Trinidad and Tobago free of Customs duty items the description and quantity of which are specified in Appendix "A" to this application and to purchase in Trinidad and Tobago with the privilege of a drawback of Customs duties or Excise duties the items specified in Appendix "B" to this application.

I submit the following particulars with regard to the Interim Approval/Additional Interim Approval referred to above:

Name of Grantee of Interim Approval/  
Additional Interim Approval: .....

Date of Grant of Interim Approval/  
Additional Interim Approval. ....

Name or proposed name of the tourism project .....

Site and locality of the tourism project .....

I hereby certify that the items specified in the Appendices "A" and "B" to this application shall be used exclusively in connection with the construction and equipping of the tourism project for which the Interim Approval/Additional Interim Approval referred to hereinbefore has been granted and that the items are not manufactured locally or are not readily available locally. I further certify that none of the items in the appendices aforesaid shall be used to replace any item that has been imported, entered or purchased under any permit granted under the Tourism Development Act, or any licence granted under the former Hotel Development Act, Ch. 85:02, the Hotel (Development Encouragement) Ordinance, Ch. 32. No. 15 or under section 49A of the Customs Act, Ch. 78:01.

Dated this ..... day of ..... 20.....

.....  
*Signature of Applicant*

**FORM D**  
**TOURISM DEVELOPMENT ACT, (C.I.L. 87:22)**  
**PERMIT FOR CUSTOMS AND EXCISE DUTY EXEMPTION**  
**PURSUANT TO SECTIONS 23—26**

Permit No. .... of 20.....

Whereas due application has been made to the Minister by .....  
....., the Grantee of an Interim Approval/Additional Interim  
Approval under the Tourism Development Act (hereinafter called “the Grantee”).

1. Now, therefore, the Minister under and by virtue of the power conferred on him by section 22 of the Tourism Development Act, hereby grants a permit to the Grantee to import or enter into Trinidad and Tobago free of Customs duty items specified in the First Schedule hereto and to purchase in Trinidad and Tobago with the privilege of a drawback of Customs duty or Excise duty the items specified in the Second Schedule hereto.

2. This Permit is subject to the provisions of the Tourism Development Act, and in particular, but without limiting the generality of the foregoing, the following conditions:

(a) The items specified in the First and Second Schedules hereto shall be used exclusively in connection with the construction and equipping of the .....  
*(State Specific Tourism Activity)*

being undertaken by the Grantee at .....  
and in accordance with the Interim Approval/Additional Interim Approval dated the ..... day of  
....., 20 ..... granted to him by the Minister under the Tourism Development Act.

(b) The items specified in the First and Second Schedules hereto shall not be used to replace any item that has been imported, entered or purchased under:

- (i) any permit granted pursuant to the Tourism Development Act; or
- (ii) any licence granted pursuant to the former Hotel Development Act, Ch. 85:02 or Hotel (Development Encouragement) Ordinance, Ch. 32, No. 15; or
- (iii) any licence granted pursuant to section 49A of the Customs Act, Ch. 78:01.

3. This permit shall have effect from the date hereof and shall expire on the ..... day of ..... 20.....

Dated this ..... day of ..... 20.....

.....  
*Minister of Tourism*

L.R.O. 1/2009

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FORM E

TOURISM DEVELOPMENT ACT, (CH. 87:22)

Certificate of Approval of Capital Expenditure/Additional Capital Expenditure Actually and bona fide incurred in respect of an Approved Tourism Project pursuant to sections 18 and 19.

To: ..... (insert name and address)

Whereas the Minister has approved the ..... (insert name and location of approved tourism project)

..... (insert name and location of approved tourism project) to be an approved tourism project and is satisfied that the items of capital expenditure/additional capital expenditure appearing hereinafter had previously been included in the estimated capital expenditure/additional estimated capital expenditure approved by the Minister for the tourism project in respect of the said ..... or are capital expenditure otherwise acceptable to the Minister. (State Specific Tourism Activity)

Now, therefore, the Minister pursuant to sections 18 and 19 of the Tourism Development Act, hereby certifies and approves the items of capital expenditure hereinafter listed to be capital expenditures/additional capital expenditures actually and bona fide incurred by the Approved Tourism Project Operator (or Owner) on the tourism project in respect of the said ..... (State Specific Tourism Activity)

- (a) Actual cost of building materials and fixtures (excluding items of depreciable equipment) : \$ .....
(b) Actual cost of construction of ..... (State Specific Tourism Activity) (labour, supervision and overhead) : \$ .....
(c) Actual cost of advertising and promotion of the ..... (State Specific Tourism Activity)

before Interim Approval is revoked pursuant to section 15(3) of the Act (not to exceed 10% of other approved actual capital expenditure) or section 19(3): \$ .....

Total actual capital expenditure/additional capital expenditure : \$ .....

Dated this ..... day of ..... 20.....

..... Minister of Tourism

Copy to ..... Board of Inland Revenue

FORM F

TOURISM DEVELOPMENT ACT, (CII. 87:22)

FORM OF INVENTORY PURSUANT TO SECTION 29

Name of Approved Tourism Project: .....

Location: .....

Name of Holder of Permit: .....

Name of Approved Tourism Project Operator: .....

Name of Manager of Approved Tourism Project: .....

Mark Approved by Comptroller: .....

No. of Permit	Date of issue of Permit	Date of Importation Entry or Local Purchase	Articles	
			Unit Quantity	Description

I certify that the foregoing is a true inventory of items imported or entered into Trinidad and Tobago or purchased in Trinidad and Tobago under a Permit pursuant to section 22 of the Tourism Development Act.

.....  
*Signature of Manager of Approved Tourism Project*

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