

How To Register with BIR, VAT, and NIBTT — Post-Incorporation Setup

Once your company is incorporated it cannot legally operate until it is registered with the Board of Inland Revenue (BIR file number), obtains a PAYE number to remit employee taxes, registers for VAT if it will exceed the turnover threshold, and registers with the National Insurance Board (NIBTT) as an employer. This guide walks you through each step in the right order.

Key Points

- All companies need a BIR file number, apply using Form AOI-002 with the Certificate of Incorporation, Notice of Directors, and Notice of Addresses.
- You need a separate PAYE number to withhold and remit income tax on employee salaries.
- VAT registration is compulsory once your commercial supplies exceed TT\$600,000 in a 12-month period; voluntary below that threshold.
- You must register as an NIS employer with NIBTT within 14 days of hiring your first employee.
- Each employee must be registered with NIBTT, Form N.I. 4 is filed within 14 days of hiring.
- Applications are accepted at IRD offices, through TTBizLink for some services, and via the e-TAX portal.

1. Sequence, do these registrations in this order

Right sequence:

1. Incorporate the company (see 'How To Register a Company').
2. Apply for the BIR file number, the master tax identifier.
3. Apply for the PAYE number (once you plan to hire).
4. Register for VAT (once your commercial supplies are on track to exceed the threshold).
5. Register as an NIS employer with NIBTT (within 14 days of hiring your first employee).

Attempting to hire staff or issue VAT invoices before the corresponding registration is in place creates non-compliance from day one.

2. BIR file number

The Board of Inland Revenue (BIR) file number is your company's master tax identifier. Application requires:

- Form AOI-002, Application for BIR File Number for Companies.

- Certificate of Incorporation.
- Notice of Directors (Form 8).
- Notice of Addresses (Form 4).
- Bio-data page of the passports of the directors and the authorised signatory.
- Utility bill or lease agreement evidencing the registered office.

Submissions can be made in person at an Inland Revenue Division (IRD) office or online through the e-TAX portal. A BIR file number is typically issued within 2–4 weeks.

3. PAYE number

As soon as you plan to hire employees, apply for a PAYE (Pay-As-You-Earn) number. PAYE allows you to withhold income tax from employee salaries and remit it to the IRD on their behalf.

The PAYE application is a short form filed with IRD alongside the BIR file number application. The PAYE number is often issued together with the BIR file number where hiring is imminent.

Once issued you must:

- Withhold income tax from each employee's salary at the applicable marginal rate.
- Remit withholdings by the 15th of the following month.
- File monthly PAYE returns.

4. VAT registration

Value Added Tax registration is **COMPULSORY** once your commercial supplies exceed TT\$600,000 in any 12-month period. You must register within 30 days of exceeding, or expecting to exceed, the threshold.

VAT registration is **VOLUNTARY** below the threshold. Voluntary registration can be useful where the company will incur significant VAT-inclusive costs (equipment, professional fees) that it wants to reclaim.

Filing:

- Form AOI-002 (companies) or Forms B and C (partnerships).
- Certificate of Incorporation.
- Evidence of income threshold (e.g. audited accounts, invoices, contracts).
- Details of the goods and services to be supplied.

Once registered, you charge VAT on your outputs at the standard rate (currently 12.5%), reclaim input VAT, and file bi-monthly or monthly VAT returns depending on turnover.

5. NIS employer registration (NIBTT)

You must register as an NIS employer with the National Insurance Board of Trinidad & Tobago (NIBTT) within FOURTEEN (14) days of hiring your first employee.

Filing:

- Form N.I. 1, Application to Register as an Employer.
- Details of the nature of the business, number of employees, and location where pay and personnel records are maintained.
- Corporate registration documents.

Once verified, NIBTT issues a Certificate of Registration and an Employer Number. Employer contributions and employee-withheld contributions are then remitted monthly.

6. Employee registration with NIBTT

Each employee must be individually registered with NIBTT. Existing NIS-registered employees provide their NI number; new entrants to the workforce need Form N.I. 4 (Application to Register as an Employed Person), which the employer files within 14 days of the hiring date.

The employee must provide personal particulars within 7 days of employment. Deduct the employee's NIS contribution from earnings at the time of payment and remit both portions monthly.

7. Ongoing monthly cadence

Once all four registrations are in place, the monthly cadence looks like this:

- 15th of the month, PAYE and Health Surcharge remittance for the prior month.
- 15th of the month, NIS employer + employee contributions remittance for the prior month.
- 25th of the following month (bi-monthly), VAT return.
- Quarterly, corporation tax instalments (31 March, 30 June, 30 September, 31 December).
- 30 April annually, corporation tax return (with automatic 6-month extension).

Diarise all of these from day one, the IRD and NIBTT both charge interest and penalties on late remittances.

Sources

- Ministry of Finance, Applying for BIR File and PAYE Number
- Inland Revenue Division, VAT Registration
- NIBTT, Employer Registration Guide
- IRD, BIR Number application form (AOI-002)

This guide is an informational summary prepared by the Tobago Foreign Direct Investment Commission for the benefit of prospective investors. It does not constitute legal, tax, or financial advice. Legislation and administrative practice change from time to time, always consult a qualified attorney-at-law admitted in Trinidad & Tobago before acting on any of this material. Where a discrepancy exists between this guide and the underlying statute, the statute prevails.