

Detailed Procedures for Accessing Benefits Under the TDA

FORM	ACTIVITY
<p>Application Form for Approval of a Tourism Project</p> <p>(Pursuant to Section 10) Form A</p>	<p>The Applicant is required to submit a completed application form to the TTL for tourism projects in Trinidad, and to THA for projects located in Tobago.</p> <p>The TTL/THA evaluates the application and submits a report with recommendations to the Minister of Tourism, Culture and the Arts for consideration.</p>
<p>Approval/ Interim Approval/ Additional Interim Approval/ Certificate of Estimated Capital Expenditure</p> <p>(Pursuant to Sections 13, 19 and 15) Form B</p>	<p>The Minister grants approval via the Form B which outlines the terms and conditions and the benefits of the approved tourism project.</p> <p>The Ministry of ToURISM, Culture ad the Arts convey approval with the certified Form B to the tourism project owner/operator.</p>
<p>Application for a Permit</p> <p>(Pursuant to Section 22)</p> <p>Form C</p>	<p>The Applicant may apply for a Permit for- (a) the importation or entry into Trinidad & Tobago free of customs duty; and (b)for the purchase in Trinidad & Tobago with the privilege of a drawback of customs duties or excise duties, of such building materials which are not already duty free and of such articles of tourism equipment.</p> <p>The applicant is also required to specify on the list of items for importation, the type of materials, a description of every article of tourism equipment as well as their quantities.</p> <p>TTL/THA reviews the list and submits recommendations to the Minister of Tourism, Culture and the Arts for consideration.</p>
<p>Permit for Customs and Excise Duty Exemption</p> <p>(Pursuant to Sections 23-26)</p> <p>Form D</p>	<p>The Minister grants the Permit and identifies the following:</p> <ul style="list-style-type: none"> •First Schedule of Items to be imported. •Second Schedule Items purchased in Trinidad & Tobago for a drawback of customs or excise duties. <p>The Ministry of Tourism, Culture and the Arts forwards the Permit to the Applicant.</p> <p>The Applicant may request an extension to the Permit and submit a list of additional items to be imported.</p>
<p>Certificate of Approval of Capital Expenditure/ Additional Capital Expenditure Actually and bona fide Incurred in respect of an Approved Tourism Project</p> <p>(Pursuant to Sections 18, and 19)</p> <p>Form E</p>	<p>After completion of the tourism project, the Applicant is required to submit:</p> <ol style="list-style-type: none"> 1. Full details of the Total Actual Capital Expenditure/ Additional Capital Expenditure (Form E) on the tourism project certified by an accredited Valuator, Accountant, Engineer or Quantity Surveyor for certification and approval by the Minister; and 2.The Completion Certificate from the relevant Local Health Department , Regional or Municipal Corporation.

FORM

Tourism Project Order

(Pursuant to Sections 16, and 17)

Legal Notice

Inventory

(Pursuant to Section 29)

Form F

ACTIVITY

The Minister examines the project to ensure that it is completed substantially in accordance with the conditions of the Interim Approval, Form B and then declares by Order the Tourism Project to be an Approved Tourism Project.

The Order specifies the tax benefits to be granted, the period of benefits and conditions to be observed by the owner/operator.

Where any articles of tourism equipment have been imported into or purchased in Trinidad & Tobago under a Permit, the holder of the Permit shall make an inventory of all such articles while the Permit subsists, and thereafter be kept by the manager or person in charge of the project.

The inventory shall be made in the form as prescribed.

The inventory shall be open to inspection at all reasonable times by any person authorized in writing by the Comptroller of Customs and Excise for that purpose, and the person so authorized may do all acts or things necessary to satisfy himself that the articles enumerated in the inventory are upon the premises of the tourism project at the time of his inspection.