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## ***Trinidad and Tobago***

*Local stock exchange*

*Trinidad and Tobago Stock Exchange*

*<http://www.stockex.co.tt/>*

### ***Rules for listed filings***

#### **IFRS required or permitted for listed companies?**

Required for consolidated and standalone/separate financial statements.

#### **Version of IFRS**

IFRS as published by the IASB

#### **Are subsidiaries of foreign companies or foreign companies listed on local exchanges subject to different rules?**

No

### ***Rules for statutory filings***

#### **Is IFRS or IFRS for SMEs required, permitted or prohibited for statutory filings?**

IFRS or IFRS for SMEs is required for consolidated and standalone/separate financial statements. Local GAAP is IFRS.

#### **Version of IFRS**

IFRS or IFRS for SMEs as published by the IASB

#### **In addition to local GAAP statutory financial statements, are there any other regulatory financial statement requirements that permit or require the use of IFRS?**

No

### ***IFRS conversion plans***

#### **Plans for converging**

Not applicable

#### **Other useful websites**

The Institute of Chartered Accountants of Trinidad and Tobago  
**<http://www.icatt.org/>**

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## Tax information

### **Type of tax regime**

Dependent. Taxable profit is entirely based on the legal entity statutory accounts.

### **Plans for IFRS converging as the basis of tax reporting**

Not applicable