



MINISTRY OF TRADE AND INDUSTRY

**INSTRUCTIONS FOR APPLICATION FOR EXEMPTION FROM INCOME TAX
UNDER SECTION 45D OF THE INCOME TAX ACT CHAP. 75:01**

1. All information on the application form must be entered.
2. The following documents must be submitted along with the application form:
 - (i) Building Permit;
 - (ii) Contract for the Sale of the Commercial Building or Multi-Storey Car Park or Lease for the Rental of the Commercial Building or Multi Storey Car Park; and
 - (iii) Certificate of Completion of Construction.
3. The completed application form must be signed by **the Sole Proprietor, a Partner or an Officer of the Company** as appropriate.
4. **ALL** completed application forms and supporting documents must be submitted to the Investment Directorate of the Ministry of Trade and Industry' Head Office, Level 12, Nicholas Tower, Independence Square, Port of Spain for processing. Only completed application forms with the necessary supporting document attached will be processed.
5. For the purpose of this application a commercial building is a building designed for commercial use that does not have any adjoining residential usage.

For further information on requirements and assistance, please contact:

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