

INSTRUCTIONS/GUIDELINES TO COMPLETING DECLARATION FORMS

Please read these instructions carefully

The Declaration of Income, Assets and Liabilities (Form A) and Statement of Registrable Interests (Form B) for the year ended December 31, 2018 is due by 31st May, 2019.


Filing Requirements

In accordance with section 11 (1) and 14 (1) of the Integrity in Public Life Act, Chap. 22:01, each Person in Public Life must complete and file with the Commission, a Declaration of Income, Assets and Liabilities (Form A) and Statement of Registrable Interests (Form B)


These forms are downloadable by visiting www.integritycommission.org.tt and clicking on the Downloads tab. You are required to download, complete, print, **sign** and deliver to the Office of the Integrity Commission.

Please note that you **can file** your declaration forms online, please visit www.integritycommission.org.tt


It is suggested that each person in public life make a copy of his/her Form A and Form B and keep it for record purposes.

PAGE/HEADER	INSTRUCTIONS
Page 2 Identification Section	<p>Complete each column of the Identification Section (where applicable) on Page 2 of the Form A</p> <p>You are reminded to state your mobile telephone number and email address. This would assist the Commission, should you need to be contacted.</p> <p>Kindly note that if you have a spouse and/ or dependent children, you are required to complete the relevant columns on page 2 of the Form A.</p> <p>Where nothing is to be reported in any particular column, kindly state “NOT APPLICABLE”</p>
Income- Important Note 	<p>Pages 3 to 7 of the Form A relates to income earned by the Declarant, Spouse and/or Dependent Child from sources in Trinidad and Tobago and/ or overseas.</p>
Page 3 Item 1 Income from employment – Government/ Non-government	<p>Disclose the Total Gross Annual Earnings received from an office of employment during the year of the declaration.</p> <p>This information can be obtained from your Individual <i>TD 4 Supplementary (Certificate)</i></p> <p>For example-Salary and Wages</p>

<p>Page 4 Item 2 Income from Trade, Profession or Vocation</p>	<p>Disclose the annual net income earned from any trade, business, profession or vocation, in which you are involved.</p> <p>The <i>Annual Net Income Earned</i> is equal to the total income earned less total expenses incurred in the production of income.</p> <p>Please Note:</p> <p>Particulars with respect to investment in the business (if applicable) from which the income from trade, profession or vocation was generated should be stated on Page 16, Section 7 of the Form A.</p>
<p>Page 4 Item 3 Income from Property</p>	<p>Disclose the annual net income earned from rental or other use of property e.g. rents from property, mineral rights, royalties, etc.</p> <p>Please Note:</p> <p>Particulars with respect to the properties from which this source of income was generated should be stated on-</p> <ul style="list-style-type: none"> • Page 9, Section 1.1 Land and Building (Including Townhouses and Condominiums); or • Page 10 Section 1.2 Land (Without Building) of the Form A.
<p>Page 5 Item 4 Interest Income/ Page 5 Item 5 Dividend Income</p>	<p>Disclose all interest/ dividend earned from accounts held at banks, other financial institutions (e.g. Unit Trust Corporation) and credit unions.</p>
<p>Page 6 Item 6 Gains/ Profits</p>	<p>Include all gains/profits or losses made on the disposal or sale of any assets such as land, buildings, cars, stock units, shares, etc.</p> <p>The “<i>additional capital expenditure</i>” implies material amounts spent on capital improvements to improve the value of the asset. <u>Do not include amounts spent on maintenance of the asset.</u></p> <p>The “<i>expenses relative to sale</i>” implies any amounts spent on disposing/selling the asset, e.g. advertising the asset to be sold, salesman commissions, etc.</p>
<p>Page 6 Item 7 Other Benefits from Employment</p>	<p>Include all benefits received with respect to your Office of Employment which were not included in the Gross Annual earnings of your TD 4.</p> <p>Examples:</p> <ul style="list-style-type: none"> • Housing and travelling allowances • Tax concessions on motor vehicles and benefits • Benefit in kind on the use of motor vehicle

<p>Page 7 Item 8 Other Income</p>	<p>Include any other sources of income received which are not covered by Items 1 to 7 of the Form A.</p> <p>Examples:</p> <ul style="list-style-type: none"> • Pension income received from a Matured Annuity Policy; • Gratuity; • Stipend received from Directorships
<p>Page 8, Declarant’s Statement of any Gift, Fee, or Personal Benefit</p>	<p>Complete this section if you have received a gift, fee or personal benefit as an incident of the protocol or social obligations that normally accompany the responsibilities of your office.</p> <p>You are required to disclose particulars of the gift, fee or personal benefit where the value exceeds \$5,000.00 or where the total value of the gift, fee or personal benefit received directly or indirectly from one source, in any twelve month period, exceeds \$5,000.00.</p>
<p>Assets- Important Note</p>	<p>Pages 9 to 19 of the Form A relates to Assets owned by the Declarant, Spouse and/or Dependent Child from within Trinidad and Tobago and/ or overseas.</p>
<p>Page 9 Item 1.1 Land and Buildings <i>And</i> Page 10 Item 1.2 Land (without buildings)</p> 	<p>Disclose particulars of all land and buildings (including Townhouses and Condominiums)</p> <p>Please note that if the property was inherited, kindly state the date of inheritance and note that the original cost will be nil.</p> <p>The “<i>estimated value</i>” is meant to be a market value and can be your best estimate based on market trends - there is no requirement for an independent valuation to be done. Alternatively, you may use the insured value.</p> <p>The “<i>cost of additions</i>” implies material amounts spent on capital improvements to develop the value of the land or building during the year of the declaration.</p>
<p>Page 11 Item 2 Amounts held in Banks and Financial Institutions (not including Unit Trust and Mutual Funds)</p>	<p>Declare all accounts held with banks and other financial institutions.</p> <p>Please exclude any commercial accounts that form part of the net asset value of the business. Kindly note that if you and/ or spouse and/ or your dependent child have closed an account during the year of the declaration; please make a note on page 11 of the Form A of the closure of the said account.</p>
<p>Page 12 Item 3 Unit Trusts and Mutual Funds</p>	<p>Declare all mutual fund account held with the Unit Trust, RBTT Bank, First Citizens Bank, Scotia Bank and other financial institutions</p>

	<p>Examples of Funds:</p> <ul style="list-style-type: none"> • Abercrombie Fund • Growth and Income Fund; • Roytrin Money Market Fund, Income Fund
<p>Page 13 Item 4 Cash and Valuables held in Safety Deposit Boxes.</p>	<p>Safety deposit box includes all boxes at <i>any location</i>, whether local or overseas.</p> <p>Valuables such as jewellery which are held in a Safety Deposit Box can be included as a lump sum amount under this section of the Form A. There is no need to itemise each item of jewellery.</p>
<p>Page 14 Item 5 Life Insurance Policies</p>	<p>Declare particulars of the following insurance policies on this page of the Form A:</p> <ul style="list-style-type: none"> • Life Insurance Policy; • Term Insurance Policy; • Annuity Insurance Policy. <p>You are required to complete each column, where applicable.</p> <p>Please note:</p> <ul style="list-style-type: none"> • If you have Life insurance policies, kindly state the Sum Assured, Annual premiums paid and Cash Surrender Value; • If you have Annuity policies, kindly state the Annual premiums paid and Cash Surrender Value;
<p>Page 15 Item 6.1 Company Shares and Stock (Quoted i.e. traded on the stock exchange)</p>	<p>Declare particulars of all investments in quoted shares and stocks.</p> <p>Market value is the value of the shares at December 31, 20XX, i.e. the value as at the last trading day in the year on the stock exchange.</p> <p>Share price for locally trading equities can be obtained from the Trinidad and Tobago Stock Exchange website: https://www.stockex.co.tt/controller.php?action=listed_companies</p> <ul style="list-style-type: none"> - Using the History tab, to enter the last trading date for the year ended December 31, 20XX


<p>Page 16 Item 6.2 Company Shares and Stock (Unquoted i.e. not traded on the stock exchange)</p>	<p>Declare particulars of all investments in unquoted shares and stocks.</p> <p>The “<i>estimated value</i>” relates to the Net Asset Value of the company. This information can be obtained from the financial statements in respect of the company.</p> <p>Please note-</p> <ul style="list-style-type: none"> You are not to use the nominal value of the shares as the estimated value of the Company
<p>Page 16 Item 7 Investment in Partnerships, Joint ventures and Other Business</p>	<p>Declare the amount invested in all Partnerships and Joint ventures as at December 31, 20XX</p> <p>Please Note:</p> <p>Particulars with respect to the annual net income generated from the business stated on Page 16, Section 7 of the Form A should be reported on Page 4, Item 2 Income from Trade, Profession or Vocation.</p>
<p>Page 17 Item 8.1 Motor Vehicles</p> 	<p>Declare all motor vehicles owned.</p> <p>The “<i>estimated value</i>” is meant to be a market value and can be your best estimate based on market trends - there is no requirement for an independent valuation to be done. Alternatively, you may use the insured value.</p> <p>Please note:</p> <ul style="list-style-type: none"> Tax concessions on motor vehicles should be included as part of the purchase price and the value of the Tax Concessions should be included on <i>Page 6 Item 7 Other Benefits from Employment of the Form A</i>; You are not to include motor vehicles owned by businesses which was previously included as part of the Investment Value on Page 16, Item 7 of Form A.
<p>Page 17 Item 8.2 Money loaned</p>	<p>You are required to complete this section if you (declarant) and/or spouse and/or dependent child has loaned money to any person, organization or business.</p>

<p>Page 18 Item 8.3 Government and Corporate Bonds</p>	<p>Declare particulars of all investments in bonds.</p> <p>Examples include-</p> <ul style="list-style-type: none"> • Fixed Income Bonds such as National Investment Fund • Zero Coupon Bonds such as CLICO Bond • Treasury Bonds; <p>Please note that the “<i>Face value</i>” means the value to be received from the bond i.e. if you paid \$90 for the bond and the value to be received in the future is \$100 then the face value is \$100.</p>
<p>Page 18 Item 8.4 Credit Unions</p>	<p>Declare particulars of all deposit, shares, savings accounts held in any credit union.</p>
<p>Page 19 Item 8.5 Any Other Assets</p>	<p>Declare all assets not previously reported in Part III, Items 1 to 8.4 (pages 9-18 of the Form A) i.e. assets which were not captured as an item in the sections before.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Time Shares • Down payment on the acquisition of a property
<p>Liabilities Important Note</p>	<p>Pages 20 and 21 of the Form A relates to Loan/s incurred by you (Declarant), Spouse and/or Dependent Child from within Trinidad and Tobago and/ or overseas.</p>
<p>Page 20 Item 1 Mortgage Loans</p>	<p>Declare all mortgage loans under this section. Kindly note you are required to complete all the sections on this page (where applicable).</p>
<p>Page 21 Item 8.5 Other Liabilities</p>	<p>Declare all other liabilities such as short term loans (e.g. government loans, personal loans, credit card accounts or loans taken to acquire assets).</p> <p>Please note:</p> <p>That with respect to credit cards, you are required to state the ‘<i>amount repaid</i>’ and ‘<i>balance owing</i>’ as at December, 20XX</p>
<p>Page 22 Part V – Declaration</p>	<p>Please state the year of the declaration.</p> <p>Ensure you date and sign the declaration. (<i>The date should be the actual date on which the declaration is signed, not the year of the declaration</i>).</p>

STATEMENT OF REGISTRABLE INTERESTS (FORM B)

<u>FORM B</u>	<p>GENERAL INSTRUCTIONS:</p> <p>Please note:</p> <ul style="list-style-type: none"> • The information from the Statement of Registrable Interests forms part of the Register of Interests which can be inspected by any member of the public. • The Statement of Registrable Interests (Form B) relates to the <u>Declarant only</u>. • Please DO NOT include the actual (\$) amount of any financial benefit, contribution or interests on the Statement of Registrable Interests. • Ensure you complete all sections of this form where applicable.
Page 2 Identification	Please complete each column of the Identification Section (where applicable) on Page 2 of the Form B.
Page 2, Item 1. I hold directorships in the following companies or corporate bodies.	<p>You are required to disclose under this section of the Form B, any Directorships you may hold in the following:</p> <ul style="list-style-type: none"> • Public Limited Liability Company; • Private Limited Liability Company; • Non-profit organizations; <p>It is recommended that you cross reference the information stated on page 2 item 1 of the Form B with the income disclosed on Pages 3 and 7 of your Form A.</p>
Page 2, Item 2. I have made contracts with the state as follows.	You are required to disclose under this section of the Form B, any contracts you have with the Government of Trinidad and Tobago.
Page 3, Item 3. I have investments in the following companies, partnerships or associations.	<p>You are required to disclose under this section of the Form B, all investments you have made in companies, partnerships or associations.</p> <p>It is recommended that you cross reference the information stated on page 3 item 3 of the Form B with the investments stated on Pages 15 and 16 of your Form A.</p>
Page 3, Item 4. I hold the position of trustee in the following trusts.	You are required to disclose under this section if you are a trustee of a trust.
Page 3, Item 5. I hold the position of beneficiary in the following trusts.	You are required to disclose under this section if you are a beneficiary to a trust.

<p>Page 4, Item 6. I have beneficial interest in the following lands.</p>	<p>You are required to disclose under this section all properties (including land with building and land) in which you have a beneficial interest. The beneficial interest must be stated as a %.</p> <p>For example:</p> <table border="1" data-bbox="505 499 1534 590"> <tr> <td data-bbox="505 499 1323 590">#4 Paradise St., Hillview 16,000 sq. ft. land</td> <td data-bbox="1323 499 1534 590">25%</td> </tr> </table> <p>It is recommended that you cross reference the information stated on page 4 item 6 of the Form B with the properties stated on Pages 9 and 10 of your Form A.</p>	#4 Paradise St., Hillview 16,000 sq. ft. land	25%		
#4 Paradise St., Hillview 16,000 sq. ft. land	25%				
<p>Page 4, Item 7. I have been making contributions to the following funds.</p>	<p>In completing this section of the Form you must state the Name and Address of the Fund and the Controller of the Fund.</p> <p>For example:</p> <table border="1" data-bbox="505 932 1534 1115"> <tr> <td data-bbox="505 932 1143 1022">Growth & Income</td> <td data-bbox="1143 932 1534 1022">Unit Trust Corporation</td> </tr> <tr> <td data-bbox="505 1022 1143 1115">Roytrin</td> <td data-bbox="1143 1022 1534 1115">Royal Bank of Canada</td> </tr> </table> <p>It is recommended that you cross reference the information stated on page 4 item 7 of the Form B with the mutual fund accounts stated on Page 12 of your Form A.</p>	Growth & Income	Unit Trust Corporation	Roytrin	Royal Bank of Canada
Growth & Income	Unit Trust Corporation				
Roytrin	Royal Bank of Canada				
<p>Page 4, Item 8. I hold membership in the following political, trade or professional associations.</p>	<p>You must declare, under this section, membership in any political, trade or professional association</p>				
<p>Page 5, Item 9. I have received income from the following sources.</p>	<p>You must declare under this section all sources of income you have received and a description of the said income.</p> <p>It is recommended that you reconcile the information stated on page 5 item 9 of the Form B with the income disclose under Part II, Pages 3 to 7 of the Form A.</p> <p><u>You are not to include the actual amount or extent of any financial benefits</u></p>				

<p>Page 5, Item 10. I have the following other substantial interests which may appear to raise a material conflict between my private interest and my public duty.</p>	<p>You are required to disclose under this section any interest which may appear to raise a material conflict between your private life and your public life.</p>
<p>Page 5 Part V – Declaration</p> 	<p>Ensure you date and sign the declaration. <i>(The date should be the actual date on which the statement of registrable interests is signed, not the year of the declaration).</i></p>