

# 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, 2022 is due by 31st May, 2023.


**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](http://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](http://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
<p><b>Page 2 Identification Section</b></p>	<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>
<p><b>Income- Important Note</b></p> 	<p>Pages 3 to 7 of the Form A relates to income earned by the <b>Declarant, Spouse</b> and/or <b>Dependent Child</b> from sources in <b>Trinidad and Tobago</b> and/ or <b>overseas</b>.</p>
<p><b>Page 3 Item 1 Income from employment – Government/ Non-government</b></p>	<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><b>Page 4 Item 2 Income from Trade, Profession or Vocation</b></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><b>Please Note:</b></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><b>Page 4 Item 3 Income from Property</b></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><b>Please Note:</b></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"> <li>• Page 9, Section 1.1 Land and Building (Including Townhouses and Condominiums); or</li> <li>• Page 10 Section 1.2 Land (Without Building) of the Form A.</li> </ul>
<p><b>Page 5 Item 4 Interest Income/ Page 5 Item 5 Dividend Income</b></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><b>Page 6 Item 6 Gains/ Profits</b></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><b>Page 6 Item 7 Other Benefits from Employment</b></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"> <li>• Housing and travelling allowances</li> <li>• Tax concessions on motor vehicles and benefits</li> <li>• Benefit in kind on the use of motor vehicle</li> </ul>

<p><b>Page 7 Item 8 Other Income</b></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"> <li>• Pension income received from a Matured Annuity Policy;</li> <li>• Gratuity;</li> <li>• Stipend received from Directorships</li> </ul>
<p><b>Page 8, Declarant’s Statement of any Gift, Fee, or Personal Benefit</b></p>	<p>Complete this section if you have received a gift, fee or personal benefit as an incident of the <b>protocol</b> or <b>social obligations</b> 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><b>Assets- Important Note</b></p>	<p>Pages 9 to 19 of the Form A relates to Assets owned by the <b>Declarant, Spouse</b> and/or <b>Dependent Child</b> from within <b>Trinidad and Tobago</b> and/ or <b>overseas</b>.</p>
<p><b>Page 9 Item 1.1 Land and Buildings</b> <i>And</i> <b>Page 10 Item 1.2 Land (without buildings)</b></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 <b>nil</b>.</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 <b>value of the land or building during the year of the declaration</b>.</p>
<p><b>Page 11 Item 2 Amounts held in Banks and Financial Institutions (not including Unit Trust and Mutual Funds)</b></p>	<p>Declare <b>all</b> accounts held with banks and other financial institutions.</p> <p>Please <b>exclude</b> 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><b>Page 12 Item 3 Unit Trusts and Mutual Funds</b></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"> <li>• Abercrombie Fund</li> <li>• Growth and Income Fund;</li> <li>• Roytrin Money Market Fund, Income Fund</li> </ul>
<p><b>Page 13 Item 4 Cash and Valuables held in Safety Deposit Boxes_</b></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 <b>each item of jewellery</b>.</p>
<p><b>Page 14 Item 5 Life Insurance Policies</b></p>	<p>Declare particulars of the following insurance policies on this page of the Form A:</p> <ul style="list-style-type: none"> <li>• Life Insurance Policy;</li> <li>• Term Insurance Policy;</li> <li>• Annuity Insurance Policy.</li> </ul> <p>You are required to complete each column, where applicable.</p> <p>Please note:</p> <ul style="list-style-type: none"> <li>• If you have Life insurance policies, kindly state the Sum Assured, Annual premiums paid and Cash Surrender Value;</li> <li>• If you have Annuity policies, kindly state the Annual premiums paid and Cash Surrender Value;</li> </ul>
<p><b>Page 15 Item 6.1 Company Shares and Stock (Quoted i.e. traded on the stock exchange)</b></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:  <a href="https://www.stockex.co.tt/controller.php?action=listed_companies">https://www.stockex.co.tt/controller.php?action=listed_companies</a></p> <ul style="list-style-type: none"> <li>- Using the History tab, to enter the last trading date for the year ended December 31, 20XX</li> </ul>

<p><b>Page 16 Item 6.2 Company Shares and Stock (Unquoted i.e. not traded on the stock exchange)</b></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"> <li>You are <b>not</b> to use the nominal value of the shares as the estimated value of the Company</li> </ul>
<p><b>Page 16 Item 7 Investment in Partnerships, Joint ventures and Other Business</b></p>	<p>Declare the amount invested in all Partnerships and Joint ventures as at December 31, 20XX</p> <p><b>Please Note:</b></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><b>Page 17 Item 8.1 Motor Vehicles</b></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"> <li><b>Tax concessions</b> 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>;</li> <li>You are <b>not</b> 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.</li> </ul>
<p><b>Page 17 Item 8.2 Money loaned</b></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><b>Page 18 Item 8.3 Government and Corporate Bonds</b></p>	<p>Declare particulars of all investments in bonds.</p> <p>Examples include-</p> <ul style="list-style-type: none"> <li>• Fixed Income Bonds such as National Investment Fund</li> <li>• Zero Coupon Bonds such as CLICO Bond</li> <li>• Treasury Bonds;</li> </ul> <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><b>Page 18 Item 8.4 Credit Unions</b></p>	<p>Declare particulars of all deposit, shares, savings accounts held in any credit union.</p>
<p><b>Page 19 Item 8.5 Any Other Assets</b></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"> <li>• Time Shares</li> <li>• Down payment on the acquisition of a property</li> </ul>
<p><b>Liabilities Important Note</b></p>	<p>Pages 20 and 21 of the Form A relates to Loan/s incurred by you (<b>Declarant</b>), <b>Spouse</b> and/or <b>Dependent Child</b> from within <b>Trinidad and Tobago</b> and/ or <b>overseas</b>.</p>
<p><b>Page 20 Item 1 Mortgage Loans</b></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><b>Page 21 Item 8.5 Other Liabilities</b></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><b>Please note:</b></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><b>Page 22 Part V – Declaration</b></p>	<p>Please state the <b>year</b> of the declaration.</p> <p>Ensure you <b>date</b> and <b>sign</b> 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)

<b><u>FORM B</u></b>	<p><b>GENERAL INSTRUCTIONS:</b></p> <p><b>Please note:</b></p> <ul style="list-style-type: none"> <li>• <b>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.</b></li> <li>• <b>The Statement of Registrable Interests (Form B) relates to the <u>Declarant only</u>.</b></li> <li>• <b>Please DO NOT include the actual (\$) amount of any financial benefit, contribution or interests on the Statement of Registrable Interests.</b></li> <li>• <b>Ensure you complete all sections of this form where applicable.</b></li> </ul>
<b>Page 2 Identification</b>	Please complete each column of the Identification Section (where applicable) on Page 2 of the Form B.
<b>Page 2, Item 1. I hold directorships in the following companies or corporate bodies.</b>	<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"> <li>• Public Limited Liability Company;</li> <li>• Private Limited Liability Company;</li> <li>• Non-profit organizations;</li> </ul> <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>
<b>Page 2, Item 2. I have made contracts with the state as follows.</b>	You are required to disclose under this section of the Form B, any contracts you have with the Government of Trinidad and Tobago.
<b>Page 3, Item 3. I have investments in the following companies, partnerships or associations.</b>	<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>
<b>Page 3, Item 4. I hold the position of trustee in the following trusts.</b>	You are required to disclose under this section if you are a <b>trustee</b> of a trust.
<b>Page 3, Item 5. I hold the position of beneficiary in the following trusts.</b>	You are required to disclose under this section if you are a <b>beneficiary</b> to a trust.

<p><b>Page 4, Item 6. I have beneficial interest in the following lands.</b></p>	<p>You are required to disclose under this section <b>all properties</b> (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 1533 590"> <tr> <td data-bbox="505 499 1325 590">#4 Paradise St., Hillview 16,000 sq. ft. land</td> <td data-bbox="1325 499 1533 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><b>Page 4, Item 7. I have been making contributions to the following funds.</b></p>	<p>In completing this section of the Form you must state the <b>Name and Address</b> of the Fund and the <b>Controller</b> of the Fund.</p> <p>For example:</p> <table border="1" data-bbox="505 932 1533 1110"> <tr> <td data-bbox="505 932 1143 1022">Growth &amp; Income</td> <td data-bbox="1143 932 1533 1022">Unit Trust Corporation</td> </tr> <tr> <td data-bbox="505 1022 1143 1110">Roytrin</td> <td data-bbox="1143 1022 1533 1110">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><b>Page 4, Item 8. I hold membership in the following political, trade or professional associations.</b></p>	<p>You must declare, under this section, membership in any political, trade or professional association</p>				
<p><b>Page 5, Item 9. I have received income from the following sources.</b></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><b><u>You are not to include the actual amount or extent of any financial benefits</u></b></p>				



<p><b>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.</b></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><b>Page 5 Part V – Declaration</b></p> 	<p>Ensure you <b>date</b> and <b>sign</b> 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>