

REPUBLIC OF TRINIDAD AND TOBAGO

DRAFT ESTIMATES

OF REVENUE FOR THE

FINANCIAL YEAR

2027

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DRAFT ESTIMATES OF REVENUE 2027

TRINIDAD AND TOBAGO FINANCIAL STATEMENT 2027 AND COMPARATIVE STATEMENTS 2026 (ORIGINAL AND REVISED ESTIMATES) AND 2025 ACTUAL

CURRENT ACCOUNT

REVENUE	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
	$Mn	$Mn	$Mn	$Mn
Tax Revenue	**36,561.9**	**38,684.9**	**40,960.2**	**41,643.8**
Income and Profits	**24,044.6**	**23,786.6**	**26,194.6**	**26,189.5**
Goods and Services	**9,293.9**	**11,378.8**	**11,238.2**	**11,408.0**
International Trade	**2,779.4**	**2,773.1**	**2,754.6**	**3,030.1**
Other	**444.0**	**746.4**	**772.8**	**1,016.2**
Non-Tax Revenue	**8,578.0**	**14,285.7**	**10,834.9**	**15,834.1**
Property Income	**6,984.2**	**12,896.1**	**8,457.8**	**12,693.5**
Other Non-Tax Revenue	**910.1**	**1,381.3**	**2,199.3**	**3,130.9**
Repayment of Past Lending	**683.7**	**8.3**	**177.8**	**9.7**
	45,139.9	**52,970.6**	**51,795.1**	**57,477.9**

EXPENDITURE	2025 Actual	2026 Estimates	2026 Revised	2027 Estimates
	$Mn	$Mn	$Mn	$Mn
Personnel Expenditure	**9,518.7**	**10,319.9**	**10,963.6**	**11,909.9**
Salaries	6,789.8	7,557.8	8,011.3	8,524.2
Wages	400.7	423.0	402.9	631.1
Other	2,328.2	2,339.1	2,549.4	2,754.6
Goods and Services	6,648.5	7,067.1	6,706.3	6,853.7
Minor Equipment	67.8	105.8	68.7	164.6
Interest and Other Debt Charges	7,194.9	5,450.8	7,217.8	7,272.5
Transfers and Subsidies	26,755.9	26,371.0	26,874.6	27,135.8
Transfers to Statutory Bodies	6,696.1	6,810.6	7,350.6	7,368.3
Acquisition of Physical Assets	0.0	0.0	0.0	0.0
Sub-Total	**56,881.9**	**56,125.2**	**59,181.6**	**60,704.8**
Current Surplus/(Deficit)	**(11,742.0)**	**(3,154.6)**	**(7,386.5)**	**(3,226.9)**
	45,139.9	**52,970.6**	**51,795.1**	**57,477.9**

CAPITAL ACCOUNT

	2025 Actual	2026 Estimates	2026 Revised	2027 Estimates
	$Mn	$Mn	$Mn	$Mn
Current Surplus/(Deficit)	**(11,742.0)**	**(3,154.6)**	**(7,386.5)**	**(3,226.9)**
Capital Revenue	**1,454.3**	**711.2**	**550.9**	**311.6**
Surplus/(Deficit)	**(10,287.7)**	**(2,443.4)**	**(6,835.6)**	**(2,915.3)**
Financing	**13,474.4**	**18,965.3**	**22,455.0**	**8,436.5**
Changes in Cash Balances	**5,364.9**	**(9,872.5)**	**1,982.9**	**7,316.2**
	8,551.6	**6,649.4**	**17,602.3**	**12,837.4**

	2025 Actual	2026 Estimates	2026 Revised	2027 Estimates
	$Mn	$Mn	$Mn	$Mn
Development Programme	**1,586.9**	**2,696.3**	**1,996.1**	**2,538.9**
Capital Repayment and Sinking Fund Contributions	**6,964.7**	**3,953.1**	**15,606.2**	**10,298.5**
	8,551.6	**6,649.4**	**17,602.3**	**12,837.4**

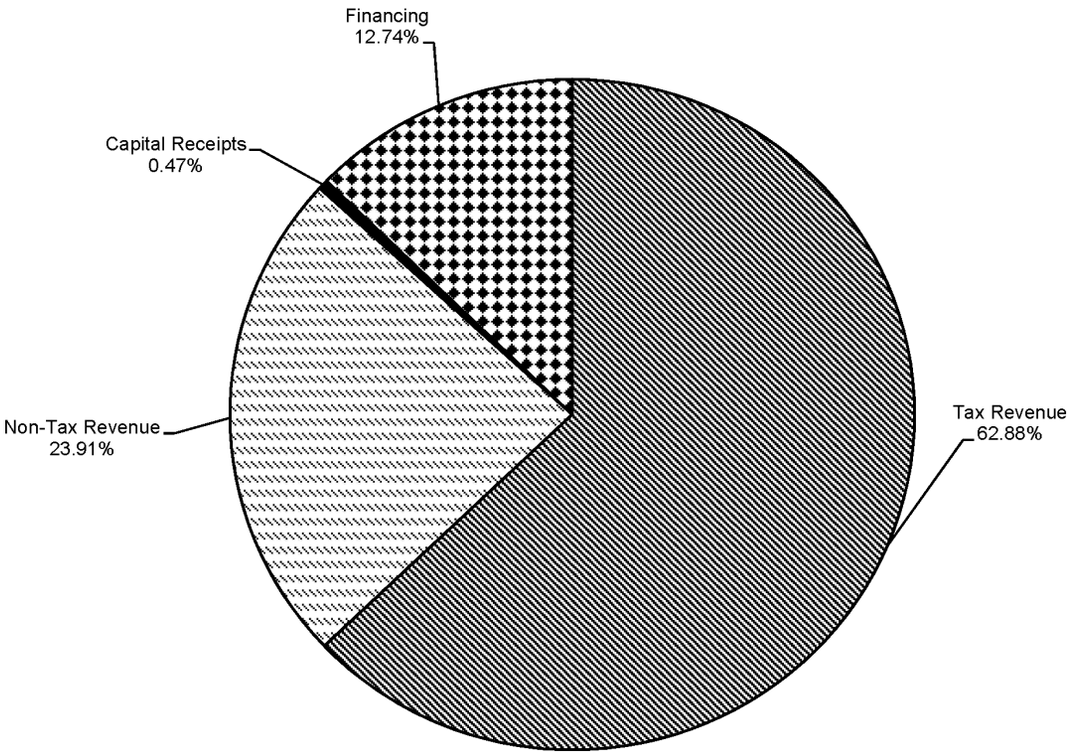
Revenue and expenditure exclude the Unemployment and Green Funds

DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2027

Abstract of Estimated Revenue for the financial year ending 30th September 2027, Revised Estimates of Revenue, 2026 and Actual Revenue, 2025

Head	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
	$	$	$	$
TAX REVENUE				
01. TAXES ON INCOME AND PROFITS	24,044,642,199	23,786,570,705	26,194,600,650	26,189,509,080
02. TAXES ON PROPERTY	34,598,344	421,411,500	424,787,000	666,205,000
03. TAXES ON GOODS AND SERVICES	9,293,921,967	11,378,827,340	11,238,205,930	11,408,054,300
04. TAXES ON INTERNATIONAL TRADE	2,779,412,459	2,773,058,100	2,754,553,100	3,030,058,100
05. OTHER TAXES	409,382,548	325,000,000	348,000,000	350,000,000
TOTAL TAX REVENUE	36,561,957,517	38,684,867,645	40,960,146,680	41,643,826,480
NON-TAX REVENUE				
06. PROPERTY INCOME	6,984,213,168	12,896,094,925	8,457,804,779	12,693,486,095
07. OTHER NON-TAX REVENUE	910,084,836	1,381,298,687	2,199,313,708	3,130,864,772
08. REPAYMENT OF PAST LENDING	683,743,032	8,310,000	177,800,200	9,722,510
TOTAL NON-TAX REVENUE	8,578,041,036	14,285,703,612	10,834,918,687	15,834,073,377
SUB-TOTAL	45,139,998,553	52,970,571,257	51,795,065,367	57,477,899,857
CAPITAL RECEIPTS				
09. CAPITAL REVENUE	1,454,292,121	711,161,000	550,857,497	311,615,000
TOTAL CAPITAL RECEIPTS	1,454,292,121	711,161,000	550,857,497	311,615,000
SUB-TOTAL	46,594,290,674	53,681,732,257	52,345,922,864	57,789,514,857
FINANCING				
10. BORROWING	10,698,758,558	18,965,268,000	19,889,804,635	8,436,491,074
11. EXTRAORDINARY RECEIPTS	2,775,678,061	-	2,565,218,135	-
TOTAL FINANCING	13,474,436,619	18,965,268,000	22,455,022,770	8,436,491,074
GRAND TOTAL	60,068,727,293	72,647,000,257	74,800,945,634	66,226,005,931

REVENUE 2027 BY CLASSIFICATION

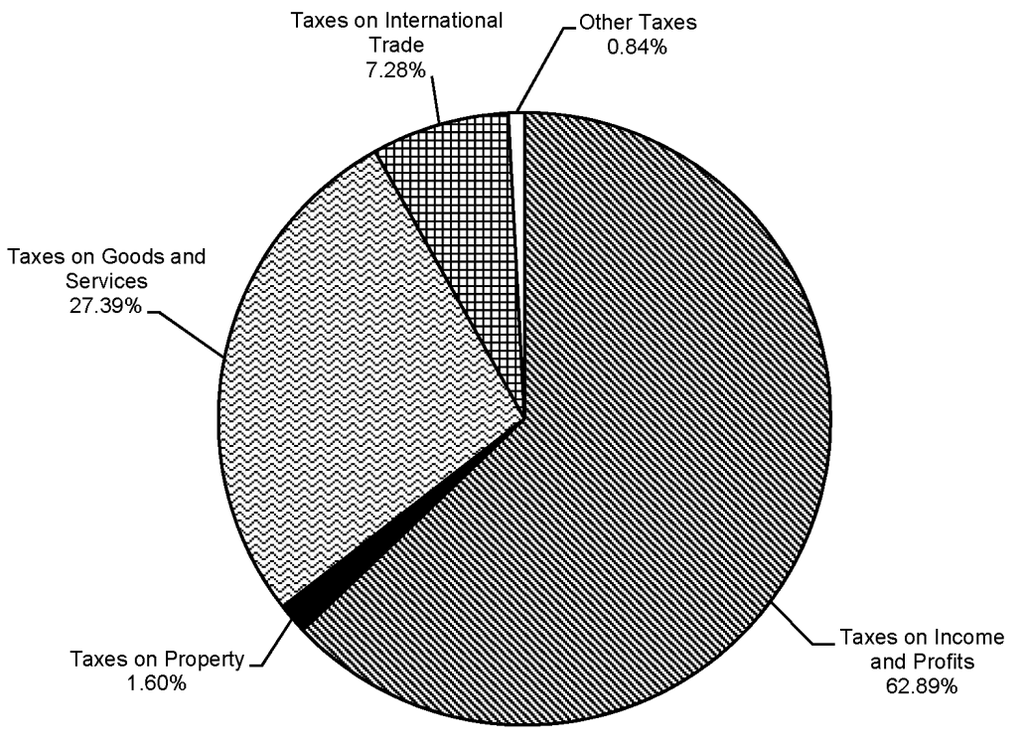


DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2027

Abstract of Estimated TAX REVENUE for the financial year ending 30th September 2027, Revised Estimates of Revenue, 2026 and Actual Revenue, 2025

Head	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
	$	$	$	$
TAX REVENUE				
01. TAXES ON INCOME AND PROFITS	24,044,642,199	23,786,570,705	26,194,600,650	26,189,509,080
02. TAXES ON PROPERTY	34,598,344	421,411,500	424,787,000	666,205,000
03. TAXES ON GOODS AND SERVICES	9,293,921,967	11,378,827,340	11,238,205,930	11,408,054,300
04. TAXES ON INTERNATIONAL TRADE	2,779,412,459	2,773,058,100	2,754,553,100	3,030,058,100
05. OTHER TAXES	409,382,548	325,000,000	348,000,000	350,000,000
TOTAL TAX REVENUE	36,561,957,517	38,684,867,645	40,960,146,680	41,643,826,480

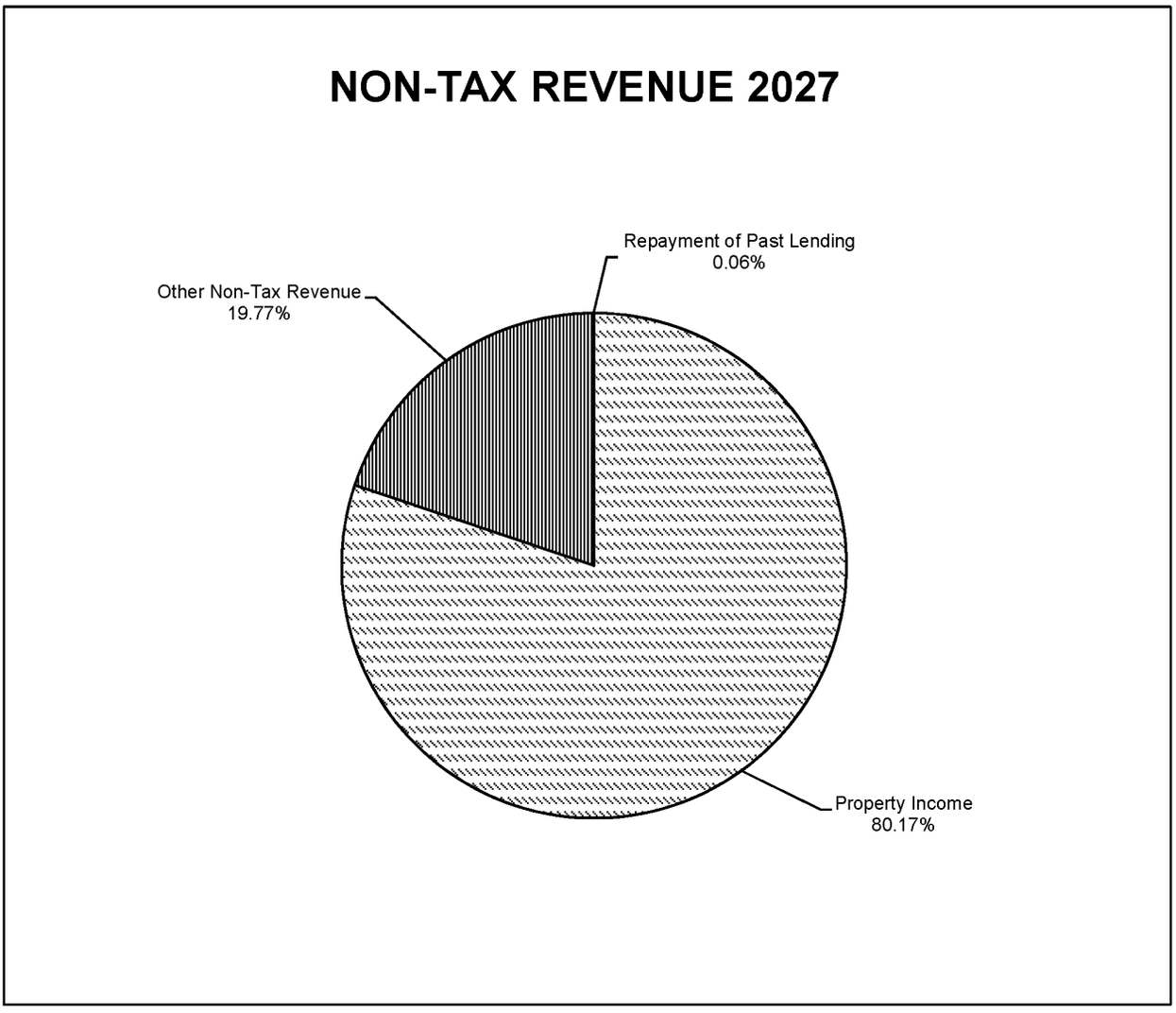
TAX REVENUE 2027



DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2027

Abstract of Estimated NON-TAX REVENUE for the financial year ending 30th September 2027, Revised Estimates of Revenue, 2026 and Actual Revenue, 2025

Head	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
	$	$	$	$
NON-TAX REVENUE				
06. PROPERTY INCOME	6,984,213,168	12,896,094,925	8,457,804,779	12,693,486,095
07. OTHER NON-TAX REVENUE	910,084,836	1,381,298,687	2,199,313,708	3,130,864,772
08. REPAYMENT OF PAST LENDING	683,743,032	8,310,000	177,800,200	9,722,510
TOTAL NON-TAX REVENUE	8,578,041,036	14,285,703,612	10,834,918,687	15,834,073,377
SUB-TOTAL	45,139,998,553	52,970,571,257	51,795,065,367	57,477,899,857



DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2027

Abstract of Estimated CAPITAL RECEIPTS for the financial year ending 30th September 2027, Revised Estimates of Revenue, 2026 and Actual Revenue, 2025

Head	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
	$	$	$	$
CAPITAL RECEIPTS				
09. CAPITAL REVENUE	1,454,292,121	711,161,000	550,857,497	311,615,000
TOTAL CAPITAL RECEIPTS	1,454,292,121	711,161,000	550,857,497	311,615,000
SUB-TOTAL	46,594,290,674	53,681,732,257	52,345,922,864	57,789,514,857

DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2027

Abstract of Estimated FINANCING for the financial year ending 30th September 2027, Revised Estimates of Revenue, 2026 and Actual Revenue, 2025

Head	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
	$	$	$	$
FINANCING				
10. BORROWING	10,698,758,558	18,965,268,000	19,889,804,635	8,436,491,074
11. EXTRAORDINARY RECEIPTS	2,775,678,061	-	2,565,218,135	-
TOTAL FINANCING	13,474,436,619	18,965,268,000	22,455,022,770	8,436,491,074
GRAND TOTAL	60,068,727,293	72,647,000,257	74,800,945,634	66,226,005,931

DRAFT ESTIMATES OF REVENUE, 2027 Head : 01

Trinidad and Tobago

Head 01 - TAXES ON INCOME AND PROFITS

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
01	Oil Companies (Ch. 75:04)	5,702,017,201	5,653,570,705	8,748,000,650	8,090,109,080
02	Other Companies (Ch. 75:02)	8,371,582,247	9,000,000,000	8,200,000,000	8,850,400,000
03	Individuals (Ch. 75:01)	6,166,573,665	6,550,000,000	7,075,800,000	6,900,000,000
04	Withholding Tax (Ch. 75:01)	2,954,121,438	1,400,000,000	1,200,000,000	1,300,000,000
05	Insurance Surrender Tax (Ch. 75:01)	62,793,019	60,000,000	54,000,000	55,000,000
07	Business Levy (Ch. 75:02)	623,160,014	828,000,000	640,000,000	675,000,000
09	Health Surcharge (Ch. 75:05)	164,394,615	185,000,000	176,800,000	179,000,000
10	Landlord Surcharge	-	110,000,000	100,000,000	140,000,000
Total		24,044,642,199	23,786,570,705	26,194,600,650	26,189,509,080

Estimates 2027	26,189,509,080
Revised Estimates 2026	26,194,600,650
Decrease	5,091,570

Trinidad and Tobago

Head 02 - TAXES ON PROPERTY

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Lands and Buildings Taxes	1,400,668	1,411,500	1,287,000	1,205,000
03	Property Tax	33,197,676	-	3,500,000	-
05	Commercial Asset Tax	-	420,000,000	420,000,000	665,000,000
	Total	34,598,344	421,411,500	424,787,000	666,205,000

Estimates 2027	666,205,000
Revised Estimates 2026	424,787,000
Increase	241,418,000

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Lands and Buildings Taxes				
R01	REVENUE OFFICER V ST GEORGE WEST, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	349,630	250,000	267,000	270,000
R02	REVENUE OFFICER IV ST GEORGE EAST, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	118,322	150,000	155,000	155,000
R03	REVENUE OFFICER IV CARONI / CHAGUANAS, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	161,874	300,000	228,000	225,000
R04	REVENUE OFFICER IV ST ANDREW/ ST DAVID, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	33,608	90,000	84,000	90,000
	Lands and Buildings Taxes Carried Forward	663,434	790,000	734,000	740,000

DRAFT ESTIMATES OF REVENUE, 2027 Head : 02

Trinidad and Tobago

Head 02 - TAXES ON PROPERTY

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Lands and Buildings Taxes - Brought Forward	663,434	790,000	734,000	740,000
R05	REVENUE OFFICER IV ST PATRICK, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	59,632	71,500	83,000	85,000
R06	REVENUE OFFICER IV NARIVA / MAYARO, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	18,138	70,000	80,000	70,000
R07	REVENUE OFFICER IV VICTORIA, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	71,407	80,000	170,000	110,000
R08	REVENUE OFFICER IV TOBAGO				
001	Lands and Buildings Taxes (Ch. 76:04)	588,057	400,000	220,000	200,000
	Sub-Head Total	1,400,668	1,411,500	1,287,000	1,205,000
03	Property Tax				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Property Tax (Act No. 18 of 2009)	33,197,676	-	3,500,000	-
	Sub-Head Total	33,197,676	-	3,500,000	-

DRAFT ESTIMATES OF REVENUE, 2027 Head : 02

Trinidad and Tobago

Head 02 - TAXES ON PROPERTY

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
05	Commercial Asset Tax				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Commercial Asset Tax	-	420,000,000	420,000,000	665,000,000
	Sub-Head Total	-	420,000,000	420,000,000	665,000,000

DRAFT ESTIMATES OF REVENUE, 2027 Head : 03

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Excise Duties	531,376,490	1,823,007,600	1,014,440,000	1,024,000,000
03	Betting and Entertainment Taxes	-	400,000,000	-	200,000,000
04	Liquor & Miscellaneous Business Licences & Fees	9,106,207	39,432,000	26,293,100	28,682,650
05	Motor Vehicles Taxes and Duties	195,033,054	217,577,140	237,969,680	231,006,100
06	Other	580,401,485	513,653,600	649,013,150	763,605,550
07	Value Added Tax	7,766,018,140	8,200,000,000	9,150,000,000	9,000,000,000
08	Alcohol and Tobacco Taxes	141,065,944	115,157,000	90,260,000	90,260,000
09	Tax on Online Purchases	70,920,647	70,000,000	70,230,000	70,500,000
	Total	9,293,921,967	11,378,827,340	11,238,205,930	11,408,054,300

Estimates 2027	11,408,054,300
Revised Estimates 2026	11,238,205,930
Increase	169,848,370

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Excise Duties				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Rum and Spirits (Ch. 78: 50)	185,332,476	600,000,000	290,000,000	300,000,000
002	Beer Duty (Ch. 78: 50)	225,719,257	640,000,000	400,000,000	400,000,000
003	Oil (Petrol)(Ch. 78: 50)	302,786	240,000	250,000	300,000
006	Cigarettes (Ch. 78: 50)	118,186,777	311,767,600	320,500,000	320,000,000
007	Malta Beverage (Ch. 78: 50)	1,835,194	2,000,000	3,690,000	3,700,000
008	Energy Surcharge	-	269,000,000	-	-
	Sub-Head Total	531,376,490	1,823,007,600	1,014,440,000	1,024,000,000

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
03	Betting and Entertainment Taxes				
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
004	Gaming Commission Levy	-	400,000,000	-	200,000,000
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)				
001	Tote and Forecast (Ch.11:19)	-	-	-	-
003	Betting Office Levy (Ch. 21:53) (Sub-Items 001 and 003 formerly under TR1 Ministry of Trade and Industry)	-	-	-	-
		-	-	-	-
	Sub-Head Total	-	400,000,000	-	200,000,000
04	Liquor & Miscellaneous Business Licences & Fees				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Spirit Retailers, Port-of-Spain (Ch. 84:10)	345,375	1,000,000	627,000	650,000
002	Spirit Retailers, San Fernando (Ch. 84:10)	160,875	600,000	400,000	450,000
003	Spirit Retailers, Towns (Ch. 84:10)	196,569	500,000	400,000	500,000
004	Spirit Retailers, Elsewhere (Ch. 84:10)	2,027,850	5,500,000	8,500,000	9,200,000
005	Spirit Grocers, Port-of-Spain (Ch. 84:10)	288,512	550,000	772,000	800,000
006	Spirit Grocers, San Fernando (Ch. 84:10)	139,388	430,000	460,000	500,000
007	Spirit Grocers, Elsewhere (Ch. 84:10)	1,769,700	5,000,000	6,200,000	6,500,000
008	Spirit Dealers (Ch. 84:10)	35,550	250,000	135,000	150,000
009	Special Hotel, up to 15 bedrooms (Ch. 84:10)	126,000	300,000	225,000	270,000
010	Special Hotel, 16-49 bedrooms (Ch. 84:10)	119,250	250,000	200,000	235,000
011	Special Hotel, 50-150 bedrooms (Ch. 84:10)	81,000	200,000	120,000	160,000
012	Special Hotel, more than 150 bedrooms (Ch. 84:10)	36,000	100,000	121,600	130,000
013	Hotel Spirit, up to 15 bedrooms (Ch. 84:10)	6,750	20,000	27,000	30,000
	Liquor & Miscellaneous Business Licences & Fees Carried Forward	5,332,819	14,700,000	18,187,600	19,575,000

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Liquor & Miscellaneous Business Licences & Fees - Brought Forward	5,332,819	14,700,000	18,187,600	19,575,000
014	Hotel Spirit,16-49 bedrooms (Ch. 84:10)	4,500	20,000	9,000	18,000
015	Hotel Spirit,50-150 bedrooms (Ch. 84:10)	6,771	20,000	13,500	40,000
016	Hotel Spirit,more than 150 bedrooms (Ch. 84:10)	9,000	20,000	18,130	30,000
017	Restaurant,Port-of-Spain (Ch. 84:10)	3,375	10,000	13,520	20,000
018	Restaurant,San Fernando (Ch. 84:10)	20,250	100,000	54,000	75,000
019	Restaurant,Elsewhere (Ch. 84:10)	186,750	500,000	600,000	600,000
020	Special Restaurant,Port-of-Spain (Ch. 84:10)	419,344	1,000,000	700,000	700,000
021	Special Restaurant,San Fernando (Ch. 84:10)	274,500	1,000,000	650,000	700,000
022	Special Restaurant,Elsewhere (Ch. 84:10)	2,160,256	5,000,000	4,820,000	5,500,000
023	Night Bar,Port-of-Spain (Ch. 84:10)	-	10,000	-	-
024	Night Bar,San Fernando (Ch. 84:10)	-	-	-	-
025	Night Bar,Elsewhere (Ch. 84:10)	4,500	20,000	9,000	9,000
026	Wine Retailers,Port-of-Spain (Ch. 84:10)	19,125	50,000	22,750	36,000
027	Wine Retailers,San Fernando (Ch. 84:10)	2,250	20,000	6,750	18,000
028	Wine Retailers,Elsewhere (Ch. 84:10)	9,788	30,000	65,000	100,000
029	Wine Merchants (Ch. 84:10)	4,725	30,000	2,700	50,000
030	Distillers (Ch. 87:54)	500	10,000	2,500	10,000
031	Still Dealers (Ch. 87:54)	-	300,000	750	750
032	Compounders (Ch. 87:54)	3,750	10,000	4,000	4,000
033	Methylated Spirits (Ch. 87:54)	1,000	3,000	1,450	1,500
034	Medicinal Spirits (Ch. 87:54)	50	500	150	150
035	Vinegar Manufacturers (Ch. 87:54)	775	2,000	1,050	1,000
036	Bay Rum and Perfumed Spirits (Ch. 87:54)	750	5,000	750	750
037	Brewers (Ch. 87:52)	8,000	100,000	109,000	120,000
038	Clubs (Ch. 21:01)	320,400	1,000,000	440,000	500,000
039	Special Licences	55,971	200,000	260,000	270,000
040	Tobacco Licence	-	15,000,000	-	-
		8,849,149	39,160,500	25,991,600	28,379,150
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	Occasional (Ch. 84:10)	253,420	265,000	300,000	300,000
002	Transfer Fees (Ch. 84:10)	3,638	6,500	1,500	3,500
		257,058	271,500	301,500	303,500
	Sub-Head Total	9,106,207	39,432,000	26,293,100	28,682,650

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
05	Motor Vehicles Taxes and Duties				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Motor Vehicles Taxes (Ch. 48:50)	57,655	120,000	80,000	85,000
003	Tax on Transfer of Used Motor Vehicles (Ch. 48:50)	29,532,300	35,000,000	33,000,000	33,000,000
		29,589,955	35,120,000	33,080,000	33,085,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Motor Vehicles Taxes (Ch. 48:50)	111,498,810	121,000,000	115,000,000	115,000,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Motor Vehicles Licences (Ch. 48:50)	-	-	-	-
002	3-Year Driving Permits (Ch. 48:50)	-	4,000	7,500	5,000
003	1-Year Driving Permits (Ch. 48:50)	-	15,000	18,300	17,000
004	Provisional Driving Permits (Ch. 48:50)	-	1,070,000	1,070,000	1,070,000
005	Conductors' Permits (Ch. 48:50)	-	140	2,980	-
006	Duplicate Permits (Ch. 48:50)	-	548,000	810,000	750,000
007	Taxi Drivers' Licences (Ch. 48:50)	-	35,000	53,000	40,000
008	Examination of Drivers (Ch. 48:50)	-	6,000,000	6,100,000	6,000,000
009	Road Permits (Ch. 48:50)	-	450,000	515,000	510,000
010	Inspection Fees (Ch. 48:50)	-	6,600,000	5,800,000	6,000,000
011	Driving Certificates (Ch. 48:50)	-	590,000	515,000	500,000
012	Dealers' Licences (Ch. 48:50)	-	5,000,000	2,200,000	2,200,000
013	Registration of Motor Vehicles (Ch. 48:50)	-	2,200,000	2,315,000	2,300,000
014	Certified Extracts of Register (Ch. 48:50)	-	10,000,000	10,600,000	10,000,000
015	Changes of Ownership (Ch. 48:50)	-	425,000	550,000	550,000
016	Amendments to Register (Ch. 48:50)	-	2,300,000	2,552,000	2,500,000
017	Other Vehicles (Ch. 48:50)	-	-	-	-
018	Examination Study Guides (Ch. 48:50)	-	175,000	175,000	175,000
019	Refund of Travelling Expenses	-	100,000	105,000	100,000
020	Miscellaneous	-	-	-	-
021	Priority Bus Route - Toll Charge (Ch. 48:50)	-	2,700,000	1,388,000	1,400,000
022	Licence Endorsements (Ch. 48:50)	-	135,000	90,000	90,000
023	Processing of H-Vehicles Applications (Ch. 48:50)	-	55,000	63,000	60,000
	Motor Vehicles Taxes and Duties Carried Forward	141,088,765	194,522,140	183,009,780	182,352,000

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
05	Motor Vehicles Taxes and Duties - Brought Forward	141,088,765	194,522,140	183,009,780	182,352,000
024	Certified Extract of Inspector's Report (Ch. 48:50)	-	-	-	-
025	Renewal of Taxi Driver Licence/Badge (Ch. 48:50)	-	175,000	330,000	330,000
026	Application for Maxi-Taxi Licence (Ch. 48:53)	-	75,000	105,000	100,000
031	5 Year Driving Permits (Ch. 48:50)	-	16,300,000	36,000,000	30,000,000
032	4 Year Driving Permits (Ch. 48:50)	-	4,000	10,500	9,500
033	2 Year Driving Permits (Ch. 48:50)	-	2,900	7,000	6,000
034	Subsequent Duplicate of a Licence or Permit (Ch 48:50)	-	130,000	200,000	200,000
035	Duplicate Licence/Badge for Taxi Drivers (Ch 48:50)	-	5,000	5,300	5,500
036	Subsequent Duplicate Licence/Badge for Taxi Drivers (Ch 48:50)	-	3,100	2,100	3,100
037	10 Year Driving Permits (Ch. 48:50) (Sub-Items 001-037 formerly under MT2 Ministry of Works and Transport)	-	6,360,000	18,300,000	18,000,000
		-	61,457,140	89,889,680	82,921,100
MT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
001	Motor Vehicles Licences (Ch. 48:50)	-	-	-	-
002	3-Year Driving Permits (Ch. 48:50)	2,160	-	-	-
003	1-Year Driving Permits (Ch. 48:50)	15,580	-	-	-
004	Provisional Driving Permits (Ch. 48:50)	963,480	-	-	-
005	Conductors' Permits (Ch. 48:50)	-	-	-	-
006	Duplicate Permits (Ch. 48:50)	526,540	-	-	-
007	Taxi Drivers' Licences (Ch. 48:50)	22,360	-	-	-
008	Examination of Drivers (Ch. 48:50)	5,808,600	-	-	-
009	Road Permits (Ch. 48:50)	502,347	-	-	-
010	Inspection Fees (Ch. 48:50)	5,588,052	-	-	-
011	Driving Certificates (Ch. 48:50)	427,735	-	-	-
012	Dealers' Licences (Ch. 48:50)	2,115,000	-	-	-
013	Registration of Motor Vehicles (Ch. 48:50)	2,220,100	-	-	-
014	Certified Extracts of Register (Ch. 48:50)	8,558,000	-	-	-
015	Changes of Ownership (Ch. 48:50)	454,130	-	-	-
016	Amendments to Register (Ch. 48:50)	1,992,060	-	-	-
017	Other Vehicles (Ch. 48:50)	-	-	-	-
	Motor Vehicles Taxes and Duties Carried Forward	170,284,909	217,577,140	237,969,680	231,006,100

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
05	Motor Vehicles Taxes and Duties - Brought Forward	170,284,909	217,577,140	237,969,680	231,006,100
018	Examination Study Guides (Ch. 48:50)	162,135	-	-	-
019	Refund of Travelling Expenses	94,100	-	-	-
020	Miscellaneous	-	-	-	-
021	Priority Bus Route - Toll Charge (Ch. 48:50)	1,158,000	-	-	-
022	Licence Endorsements (Ch. 48:50)	75,110	-	-	-
023	Processing of H-Vehicles Applications (Ch. 48:50)	51,660	-	-	-
024	Certified Extract of Inspector's Report (Ch. 48:50)	-	-	-	-
025	Renewal of Taxi Driver Licence/Badge (Ch. 48:50)	169,760	-	-	-
026	Application for Maxi-Taxi Licence (Ch. 48:53)	68,800	-	-	-
031	5 Year Driving Permits (Ch. 48:50)	16,914,500	-	-	-
032	4 Year Driving Permits (Ch. 48:50)	2,800	-	-	-
033	2 Year Driving Permits (Ch. 48:50)	2,560	-	-	-
034	Subsequent Duplicate of a Licence or Permit (Ch 48:50)	131,700	-	-	-
035	Duplicate Licence/Badge for Taxi Drivers (Ch. 48:50)	3,920	-	-	-
036	Subsequent Duplicate Licence/Badge for Taxi Drivers (Ch 48:50)	100	-	-	-
037	10 Year Driving Permits (Ch. 48:50) (Sub-Items 001-037 now under TP2 Ministry of Transport and Civil Aviation)	5,913,000	-	-	-
		53,944,289	-	-	-
	Sub-Head Total	195,033,054	217,577,140	237,969,680	231,006,100
06	Other				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Sawmills (Ch. 66:02)	-	252,000	230,000	252,000
002	Wild Animals and Birds (Ch. 67:01)	-	1,000,000	1,500,000	1,500,000
003	Removal Permits (Forestry) (Ch. 66:01)	-	140,000	220,000	210,000
	Other Carried Forward	-	1,392,000	1,950,000	1,962,000

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other - Brought Forward	-	1,392,000	1,950,000	1,962,000
004	Bulk Timber Removal Permits (Ch. 66:01)	-	27,000	6,000	10,000
005	Log Haulage Permits (Ch. 66:02)	-	30,000	17,400	35,000
006	Owner/Operator Furniture Shop Permits (Ch. 66:02)	-	50,000	23,000	30,000
007	Veterinary Surgeons' Registration Fees (Ch. 67:04) (Sub-Items 001-007 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	1,500	1,500	1,500
		-	1,500,500	1,997,900	2,038,500
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
001	Sawmills (Ch. 66:02)	240,500	-	-	-
002	Wild Animals and Birds (Ch. 67:01)	1,016,857	-	-	-
003	Removal Permits (Forestry) (Ch. 66:01)	87,890	-	-	-
004	Bulk Timber Removal Permits (Ch. 66:01)	-	-	-	-
005	Log Haulage Permits (Ch. 66:02)	8,700	-	-	-
006	Owner/Operator Furniture Shop Permits (Ch. 66:02)	29,700	-	-	-
007	Veterinary Surgeons' Registration Fees (Ch. 67:04) (Sub-Items 001-007 now under AF1 Ministry of Agriculture and Fisheries)	1,100	-	-	-
		1,384,747	-	-	-
AT4	CHIEF STATE ATTORNEY (FORMERLY CHIEF STATE SOLICITOR) OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Commissioner of Affidavits (Ch. 6:52) (Sub-Item 001 now under LA3 Ministry of Land and Legal Affairs)	24,100	-	-	-
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Marketing Licences (Retail at Petrol Stations, etc) (Ch. 62:01)	204,500	443,000	525,000	423,000
	Other Carried Forward	1,613,347	1,943,500	2,522,900	2,461,500

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Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other				
	- Brought Forward	1,613,347	1,943,500	2,522,900	2,461,500
002	Exploration and Production Licences (Ch. 62:01)	-	-	-	-
003	Pipe Lines Licences (Ch. 62:01)	-	5,000	500	-
004	Transfer Fee (Ch. 62:01)	-	-	-	-
006	Marketing Licences for Petroleum By-products (Ch. 62:01)	9,000	5,000	5,000	5,000
010	Application Fees - Compressed Natural Gas Licences (Ch. 62:01)	2,500	10,000	15,500	8,500
011	Compressed Natural Gas Service Licence (Ch. 62:01)	4,000	6,000	4,000	4,000
012	Compressed Natural Gas Marketing Licence (Ch. 62:01)	6,000	36,000	36,000	36,000
013	Compressed Natural Gas Consumer Refuelling Licence (Ch. 62:01)	28,000	8,000	10,000	10,000
015	Liquefaction of Natural Gas Licences (Ch 62:01)	101,377,500	-	-	-
017	Marketing Licences Fees for Bunkering (Ch. 62:01)	40,000	-	-	-
		101,671,500	513,000	596,000	486,500
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Auctioneers (Ch. 84:03)	3,000	3,000	3,500	3,500
004	Tax Clearance Certificates (Ch. 75:01 and Ch. 75:06)	1,089,200	1,000,000	1,200,000	1,000,000
005	Moneylenders (Ch. 84:04)	89,000	88,000	75,000	75,000
006	Pawnbrokers (Ch. 84:05)	63,500	50,000	70,000	75,000
015	Hotel Room Tax (Ch. 77:01)	56,491,604	60,000,000	55,000,000	55,000,000
019	Transaction Tax on Financial Services (Ch. 77:01)	125,284,002	125,000,000	132,500,000	132,000,000
020	Insurance Premium Tax (Ch. 77:01)	192,119,274	210,000,000	190,000,000	190,000,000
021	Club Gaming Tax (Ch. 21:01)	55,552,677	50,000,000	84,000,000	90,000,000
022	Winnings Tax	33,214,896	36,000,000	33,000,000	36,000,000
023	Electricity Surcharge	-	-	95,000,000	200,000,000
024	VAT Clearance Certificate	-	-	-	200,000
		463,907,153	482,141,000	590,848,500	704,353,500
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
004	Copra Manufacturers (Ch:64:30)	-	150	150	300
005	Environmental Tyre Tax	3,941,521	4,000,000	5,000,000	6,000,000
	Other				
	Carried Forward	570,929,021	488,154,650	598,442,550	712,878,800

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Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other - Brought Forward	570,929,021	488,154,650	598,442,550	712,878,800
006	Single Use Plastic Tax	-	7,500,000	12,000,000	15,000,000
		3,941,521	11,500,150	17,000,150	21,000,300
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
002	Private Hospitals (Ch. 29:03)	459,925	500,000	560,000	560,000
003	Application for Registration of a Pesticide (Ch. 30:03)	23,775	25,000	30,000	30,000
004	Application for a Licence to Import a Pesticide (Ch. 30:03)	153,800	250,000	102,000	180,000
005	Application for Licensing of Premises for Pesticides (Ch. 30:03)	458,800	500,000	780,000	800,000
006	Application for Shopkeeper Licence to Sell Drugs (Ch. 29:52)	63,200	65,000	135,000	135,000
007	Ambulance Services Licence Fees	8,500	3,500	12,000	12,000
008	Registration for New Chemicals	-	-	-	-
009	Registration for Storage of Toxic Chemicals for the purpose of sale, packaging or manufacturing	2,100	-	12,000	12,000
010	Approval to Manufacture Toxic Chemicals	-	-	-	-
011	Licence to Import Toxic Chemicals	96,200	28,000	125,000	145,000
012	Licence to Export Toxic Chemicals	126,400	4,200	120,000	130,000
		1,392,700	1,375,700	1,876,000	2,004,000
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Departure Tax - Ports other than Airports (Ch 77:01) (Sub-Item 001 formerly under NS2 Ministry of National Security)	-	275,000	380,000	380,000
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Firearms and Ammunition (Ch. 16:01)	-	15,000,000	35,000,000	32,000,000
	Other Carried Forward	572,321,721	512,305,350	647,698,550	762,262,800

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other - Brought Forward	572,321,721	512,305,350	647,698,550	762,262,800
002	Fees for Pepper Spray Permits (Ch. 16:01 - Act No. 7 of 2021) (Sub-Items 001-002 formerly under NS3 Trinidad and Tobago Police Service)	-	16,500	51,000	60,000
		-	15,016,500	35,051,000	32,060,000
LA3	PERMANENT SECRETARY MINISTRY OF LAND AND LEGAL AFFAIRS				
001	Commissioner of Affidavits (Ch. 6:52) (Sub-Item 001 formerly under AT4 Office of the AG and Ministry of Legal Affairs)	-	165,000	40,000	40,000
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	Bailiffs (Ch. 63:50)	1,800	-	3,000	3,000
002	Cinema (Ch. 20:10)	16,500	16,000	83,000	85,000
003	Explosives (Ch. 16:02)	45,500	37,000	46,000	50,000
004	Sale of Old Metal and Marine Stores (Ch. 84:07)	-	500	-	500
005	Hucksters and Pedlars (Ch. 84:09)	200	7,700	-	500
006	Precious Metals and Stones (Ch. 84:06)	43,200	49,000	44,000	45,000
007	Produce - Sale of (Ch. 63:52)	-	150	-	150
008	Theatres and Dance Halls (Ch. 21:03)	52,200	50,000	75,000	75,000
009	Tourist Guides (Ch. 11:02)	300	400	400	400
		159,700	160,750	251,400	259,550
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW MO2 MINISTRY OF HOMELAND SECURITY)				
001	Departure Tax - Ports other than Airports (Ch. 77:01) (Sub-Item 001 now under MO2 Ministry of Homeland Security)	197,025	-	-	-
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW MO3 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Firearms and Ammunition (Ch. 16:01)	6,848,360	-	-	-
	Other Carried Forward	579,526,806	512,647,600	648,040,950	762,622,350

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Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other - Brought Forward	579,526,806	512,647,600	648,040,950	762,622,350
002	Fees for Pepper Spray Permits (Ch. 16:01 - Act No. 7 of 2021) (Sub-Items 001-002 now under H03 Trinidad and Tobago Police Service)	13,500	-	-	-
		6,861,860	-	-	-
PU1	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES				
007	Housing Electricians (Ch. 54:71)	164,800	210,000	275,000	275,000
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Bailiffs - (Ch. 4:61 - Act No. 58 of 2000)	12,150	20,000	30,000	30,000
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)				
001	Betting Office Licences (Ch.11:19)	-	-	-	-
002	Betting Office Permit (Ch.11:19)	-	-	-	-
003	Application for Scrap Metal Collector's Licence	1,200	30,000	1,200	1,200
004	Application for Scrap Metal Dealer's Licence	3,000	15,000	3,000	3,000
005	Application for Renewal of Scrap Metal Collector's Licence	-	-	-	-
006	Application for Renewal of Scrap Metal Dealer's Licence	-	-	-	-
007	Application to Vary a Licence (Sub-Items 001-007 formerly under TR1 Ministry of Trade and Industry)	-	-	-	-
		4,200	45,000	4,200	4,200
WI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Certificates of Competence (Ch. 50:08 and Ch. 50:10)	-	70,000	56,000	56,000
	Other Carried Forward	579,721,456	512,992,600	648,406,150	762,987,550

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Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other - Brought Forward	579,721,456	512,992,600	648,406,150	762,987,550
002	Droghers (Ch. 50:07)	-	245,000	254,000	250,000
003	Motor Launches (Ch. 50:08)	-	71,000	41,000	41,000
005	Registration of Ships (Ch. 50:10)	-	70,000	62,000	62,000
006	Safety Certificates (Ch. 50:10)	-	140,000	110,000	120,000
007	Security Certificates (Ch. 50:10)	-	70,000	30,000	35,000
008	Boatmasters and Boat Engineers Licences (Ch. 50:10) (Sub-Items 001-008 formerly under WT3 Ministry of Works and Transport)	-	65,000	110,000	110,000
		-	731,000	663,000	674,000
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW WI2 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Certificates of Competence (Ch. 50:08 and Ch. 50:10)	40,450	-	-	-
002	Droghers (Ch. 50:07)	249,850	-	-	-
003	Motor Launches (Ch. 50:08)	41,700	-	-	-
005	Registration of Ships (Ch. 50:10)	64,029	-	-	-
006	Safety Certificates (Ch. 50:10)	138,000	-	-	-
007	Security Certificates (Ch. 50:10)	65,000	-	-	-
008	Boatmasters and Boat Engineers Licences (Ch. 50:10) (Sub-Items 001-008 now under WI2 Ministry of Works and Infrastructure)	81,000	-	-	-
		680,029	-	-	-
	Sub-Head Total	580,401,485	513,653,600	649,013,150	763,605,550
07	Value Added Tax				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Value Added Tax (Ch. 75:06). Act No. 37 of 1989	7,766,018,140	8,200,000,000	9,150,000,000	9,000,000,000
	Sub-Head Total	7,766,018,140	8,200,000,000	9,150,000,000	9,000,000,000

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Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
08	Alcohol and Tobacco Taxes				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Alcoholic and Other Beverages Tax (Ch. 77:01)	130,055	157,000	260,000	400,000
002	Tobacco Tax (Ch. 77:01)	140,935,889	115,000,000	90,000,000	89,860,000
	Sub-Head Total	141,065,944	115,157,000	90,260,000	90,260,000
09	Tax on Online Purchases				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Tax on Online Purchases	70,920,647	70,000,000	70,230,000	70,500,000
	Sub-Head Total	70,920,647	70,000,000	70,230,000	70,500,000

Trinidad and Tobago

Head 04 - TAXES ON INTERNATIONAL TRADE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Import Duties	2,779,395,939	2,773,010,100	2,754,487,600	3,030,010,100
02	Other	16,520	48,000	65,500	48,000
	Total	2,779,412,459	2,773,058,100	2,754,553,100	3,030,058,100

Estimates 2027	3,030,058,100
Revised Estimates 2026	2,754,553,100
Increase	275,505,000

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Import Duties				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Import Duties (Ch. 78:01)	2,749,033,702	2,742,000,000	2,725,000,000	3,000,000,000
002	Stamp Duty on Bills of Entry	-	100	100	100
004	Special Tax - Household Effects (Ch. 77:01)	5,231	10,000	19,700	10,000
005	Import Surcharge (Ch. 77:01)	30,357,006	31,000,000	29,467,800	30,000,000
	Sub-Head Total	2,779,395,939	2,773,010,100	2,754,487,600	3,030,010,100
02	Other				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Miscellaneous	16,200	10,000	10,500	10,000
	Other Carried Forward	16,200	10,000	10,500	10,000

Trinidad and Tobago

Head 04 - TAXES ON INTERNATIONAL TRADE

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Other				
	- Brought Forward	16,200	10,000	10,500	10,000
002	Anti-dumping Duty (Ch. 78:05)	320	8,000	6,000	8,000
003	Countervailing Duty (Ch. 78:05)	-	30,000	49,000	30,000
	Sub-Head Total	16,520	48,000	65,500	48,000

Trinidad and Tobago

Head 05 – OTHER TAXES

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
01	Stamp Duties (Ch. 76:01)	409,382,548	325,000,000	348,000,000	350,000,000
Total		409,382,548	325,000,000	348,000,000	350,000,000

Estimates 2027	350,000,000
Revised Estimates 2026	348,000,000
Increase	2,000,000

Trinidad and Tobago

Head 06 - PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income	18,727,777	14,758,200	22,599,700	22,778,400
02	Interest Income	14,728,561	11,350,330	16,654,189	21,943,900
03	Royalties	3,286,656,011	4,386,027,335	3,316,317,290	4,764,767,750
04	Profits from Non-Financial Enterprises	1,340,999,443	5,338,146,430	2,366,078,850	4,937,580,285
05	Profits from Public Financial Institutions	2,045,932,240	3,014,461,940	2,609,704,350	2,754,037,000
06	Other Property Income	277,169,136	131,350,690	126,450,400	192,378,760
	Total	6,984,213,168	12,896,094,925	8,457,804,779	12,693,486,095

Estimates 2027	12,693,486,095
Revised Estimates 2026	8,457,804,779
Increase	4,235,681,316

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income				
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LAS MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Ground Rents (excluding Quarries, Sand and Gravel Pits) (Ch. 57:01)	11,586,444	-	-	-
005	Rents of Housing Lots - Trinidad & Tobago Housing Development Corporation	32,165	-	-	-
006	Rent of Lands, formerly owned by Caroni (1975) Ltd (Sub-Items 001,005-006 now under LA5 Ministry of Land and Legal Affairs)	1,423,979	-	-	-
		13,042,588	-	-	-
CD1	PERMANENT SECRETARY MINISTRY OF CULTURE AND COMMUNITY DEVELOPMENT				
001	Rental of National Academy for the Performing Arts Hotel (NAPA) (Sub-Item 001 formerly under TR1 Ministry of Trade and Industry)	-	-	-	-
	Rental Income Carried Forward	13,042,588	-	-	-

Trinidad and Tobago

Head 06 - PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income - Brought Forward	13,042,588	-	-	-
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION				
001	Rental of Rudranath Capildeo Learning Resource Centre	-	50,000	-	50,000
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Ground Rents (excluding Quarries, Sand and Gravel Pits) (Ch. 57:01)	-	7,500,000	15,000,000	15,000,000
005	Rents of Housing Lots - Trinidad & Tobago Housing Development Corporation	-	35,000	30,000	30,000
006	Rent of Lands, formerly owned by Caroni (1975) Ltd (Sub-Items 001,005-006 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	1,000,000	1,000,000	1,000,000
		-	8,535,000	16,030,000	16,030,000
PA1	PERMANENT SECRETARY MINISTRY OF PUBLIC ADMINISTRATION AND ARTIFICIAL INTELLIGENCE (FORMERLY PA1 MINISTRY OF PUBLIC ADMINISTRATION)				
001	Lease Payments/Rents of Government Buildings (Sub-Item 001 formerly under PA1 Ministry of Public Administration)	3,747,565	3,700,000	3,700,000	3,740,000
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
001	West Port-of-Spain Regional Park - Proceeds from Rental,etc.	656,665	-	-	-
002	Proceeds from St. Paul Street Multi-purpose Complex	19,733	-	-	-
003	Proceeds from Hockey Facility/Indoor Sporting Arena - Tacarigua	121,156	-	-	-
	Rental Income Carried Forward	17,587,707	12,285,000	19,730,000	19,820,000

Trinidad and Tobago

Head 06 - PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income - Brought Forward	17,587,707	12,285,000	19,730,000	19,820,000
004	Proceeds from Indoor Sporting Arena - Pleasantville	64,594	-	-	-
005	Proceeds from Indoor Sporting Arena - Point Fortin	117,641	-	-	-
006	Proceeds from Indoor Sporting Arena - Maloney	56,285	-	-	-
007	Proceeds from Indoor Sporting Arena - Chaguanas	-	-	-	-
008	Proceeds from Ato Boldon Stadium - Couva	14,525	-	-	-
010	Proceeds from Larry Gomes Stadium - Arima	48,855	-	-	-
011	Proceeds from Nannie Ramjohn Stadium - Marabella	70,135	-	-	-
012	Proceeds from Dwight Yorke Stadium - Bacolet	28,075	-	-	-
016	Proceeds from the Indoor Sporting Arena - Mayaro (Sub-Items 001-008, 010-012 and 016 now under SY1 Ministry of Sport and Youth Affairs)	21,514	-	-	-
		1,219,178	-	-	-
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS				
001	West Port-of-Spain Regional Park - Proceeds from Rental, etc.	-	750,000	860,000	860,000
002	Proceeds from St. Paul Street Multi-purpose Complex	-	21,300	11,000	12,000
003	Proceeds from Hockey Facility/Indoor Sporting Arena - Tacarigua	-	112,000	360,000	360,000
004	Proceeds from Indoor Sporting Arena - Pleasantville	-	80,000	160,000	160,000
005	Proceeds from Indoor Sporting Arena - Point Fortin	-	100,000	235,000	235,000
006	Proceeds from Indoor Sporting Arena - Maloney	-	60,000	155,000	155,000
007	Proceeds from Indoor Sporting Arena - Chaguanas	-	50,000	-	-
008	Proceeds from Ato Boldon Stadium - Couva	-	35,000	50,000	50,000
010	Proceeds from Larry Gomes Stadium - Arima	-	125,000	120,000	120,000
011	Proceeds from Nannie Ramjohn Stadium - Marabella	-	65,000	130,000	130,000
012	Proceeds from Dwight Yorke Stadium - Bacolet	-	85,000	10,000	35,000
013	Proceeds from Rental - Chatham Youth Camp	-	-	-	-
014	Proceeds from Rental - Persto Praesto Youth Camp	-	-	-	-
015	Proceeds from Youth Centres	-	100,000	80,000	100,000
016	Proceeds from the Indoor Sporting Arena - Mayaro (Sub-Items 001-008, 010-012 and 016 formerly under SP1 Ministry of Sport and Community Development. Sub-Items 013-015 formerly under YD1 Ministry of Youth Development and National Service)	-	25,000	30,000	35,000
		-	1,608,300	2,201,000	2,252,000
	Rental Income Carried Forward	18,009,331	13,893,300	21,931,000	22,072,000

Trinidad and Tobago

Head 06 - PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income - Brought Forward	18,009,331	13,893,300	21,931,000	22,072,000
TC1	PERMANENT SECRETARY MINISTRY OF TOURISM, CULTURE AND THE ARTS				
002	Proceeds from the Las Cuevas Beach Facility	-	-	-	-
003	Proceeds from the Manzanilla Beach Facility	4,100	-	-	-
004	Proceeds from the Maracas Beach Facility	587,180	-	-	-
005	Proceeds from the Vessigny Beach Facility	15,125	-	-	-
006	Proceeds from the La Brea Pitch Lake (Sub-Items 002-006 now under TR1 Ministry of Trade, Investment and Tourism)	-	-	-	-
		606,405	-	-	-
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)				
001	Rental of Equipment - Events Centre	2,950	10,000	300	1,000
002	Rental of National Academy for the Performing Arts Hotel (NAPA) (Sub-Item 002 now under CD1 Ministry of Culture and Community Development)	-	-	-	-
003	Proceeds from the Las Cuevas Beach Facility	-	10,000	7,000	19,000
004	Proceeds from the Manzanilla Beach Facility	-	15,500	9,000	19,000
005	Proceeds from the Maracas Beach Facility	-	780,000	600,000	615,000
006	Proceeds from the Vessigny Beach Facility	-	17,000	20,000	20,000
007	Proceeds from the La Brea Pitch Lake (Sub-Items 003-007 formerly under TC1 Ministry of Tourism, Culture and the Arts)	-	-	-	-
		2,950	832,500	636,300	674,000
WI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Rental of Vessels - Maritime Services (Sub-Item 001 formerly under WT3 Ministry of Works and Transport)	-	32,400	32,400	32,400
	Rental Income Carried Forward	18,618,686	14,758,200	22,599,700	22,778,400

Trinidad and Tobago

Head 06 - PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income - Brought Forward	18,618,686	14,758,200	22,599,700	22,778,400
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Rental of Vessels - Maritime Services (Sub-Item 001 now under W12 Ministry of Works and Infrastructure)	32,400	-	-	-
YD1	PERMANENT SECRETARY MINISTRY OF YOUTH DEVELOPMENT AND NATIONAL SERVICE				
001	Proceeds from Rental - Chatham Youth Camp	-	-	-	-
002	Proceeds from Rental - Persto Praesto Youth Camp	-	-	-	-
003	Proceeds from Youth Centres (Sub-Items 001-003 now under SY1 Ministry of Sport and Youth Affairs)	76,691	-	-	-
		76,691	-	-	-
	Sub-Head Total	18,727,777	14,758,200	22,599,700	22,778,400
02	Interest Income				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001 01	Interest on Investment Consolidated Fund	26,026	26,000	26,000	26,000
002	Interest on Floating Balances	86,487	90,000	90,000	90,000
003	Interest on Loans and Advances				
	COMPTROLLER OF ACCOUNTS				
17	Interest on Loans to Public Servants	1,638,633	1,600,000	1,600,000	1,600,000
50	Loan to Government of Dominica	-	-	-	-
	Interest Income Carried Forward	1,751,146	1,716,000	1,716,000	1,716,000

Trinidad and Tobago

Head 06 - PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Interest Income				
	- Brought Forward	1,751,146	1,716,000	1,716,000	1,716,000
52	Loan to Government of St Lucia	1,461,036	1,451,390	1,157,790	850,040
53	Loan to Government of Grenada	3,332,659	-	5,597,459	11,194,920
		6,432,328	3,051,390	8,355,249	13,644,960
005	Interest (Repayment) on Liquidity Support to GORTT by Credit Unions	1,280	500	500	500
		6,546,121	3,167,890	8,471,749	13,761,460
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
001	Interest on Corporation Sole Bond Holdings	8,182,440	8,182,440	8,182,440	8,182,440
	Sub-Head Total	14,728,561	11,350,330	16,654,189	21,943,900
03	Royalties				
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Royalty on Oil and Gas (Ch. 62:01)	3,283,507,271	4,382,447,335	3,312,000,000	4,760,487,750
002	Asphalt or Pitch won from the Pitch Lake (Ch. 61:03)	54,690	80,000	67,290	80,000
003	Quarries, Sand and Gravel Pits (Ch. 61:03)	3,094,050	3,500,000	4,250,000	4,200,000
	Sub-Head Total	3,286,656,011	4,386,027,335	3,316,317,290	4,764,767,750
04	Profits from Non-Financial Enterprises				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
	DIVIDENDS AND SURPLUSES				
001	National Lottery (Ch. 21:04)	238,783,920	257,531,130	400,000,000	500,000,000
	Profits from Non-Financial Enterprises Carried Forward	238,783,920	257,531,130	400,000,000	500,000,000

Trinidad and Tobago

Head 06 - PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Profits from Non-Financial Enterprises - Brought Forward	238,783,920	257,531,130	400,000,000	500,000,000
002	Telecommunications Authority of Trinidad and Tobago (TATT)	24,254,734	46,463,200	69,103,600	47,847,100
		263,038,654	303,994,330	469,103,600	547,847,100
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
002	State Enterprises	1,077,960,789	5,034,152,100	1,896,975,250	4,389,733,185
	Sub-Head Total	1,340,999,443	5,338,146,430	2,366,078,850	4,937,580,285
05	Profits from Public Financial Institutions				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
	INTEREST, DIVIDENDS AND SURPLUSES				
001	Equity Profits - Central Bank (Ch. 79:02)	2,019,815,994	2,000,000,000	1,786,422,930	1,700,000,000
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
001	State Enterprises	26,116,246	1,014,461,940	823,281,420	1,054,037,000
	Sub-Head Total	2,045,932,240	3,014,461,940	2,609,704,350	2,754,037,000

Trinidad and Tobago

Head 06 – PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other Property Income				
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA5 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Premia on Leases (Ch. 57:01)	10,961,328	-	-	-
004	Premia for Variations of the User Clauses in Existing Leases (Ch. 57:01) (Sub-Items 001 and 004 now under LA5 Ministry of Land and Legal Affairs)	-	-	-	-
		10,961,328	-	-	-
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Share of Profits from Oil Companies under Production Sharing Contract (Ch. 62:01)	-	-	-	-
002	Extraordinary Revenue from Oil and Gas Companies	266,064,896	128,300,690	125,157,600	189,885,760
		266,064,896	128,300,690	125,157,600	189,885,760
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
001	CLICO – Rental at 29 St Vincent Street, POS	-	-	-	-
HS1	PERMANENT SECRETARY MINISTRY OF HOUSING (FORMERLY HS1 MINISTRY OF HOUSING AND URBAN DEVELOPMENT)				
003	Shelter Construction Financing Facility (Sub-Item 003 formerly under HS1 Ministry of Housing and Urban Development)	142,912	200,000	142,800	143,000
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Premia on Leases (Ch. 57:01)	-	2,500,000	800,000	2,000,000
	Other Property Income Carried Forward	277,169,136	131,000,690	126,100,400	192,028,760

Trinidad and Tobago

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other Property Income - Brought Forward	277,169,136	131,000,690	126,100,400	192,028,760
004	Premia for Variations of the User Clauses in Existing Leases (Ch. 57:01) (Sub-Items 001 and 004 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	350,000	350,000	350,000
		-	2,850,000	1,150,000	2,350,000
	Sub-Head Total	277,169,136	131,350,690	126,450,400	192,378,760

DRAFT ESTIMATES OF REVENUE, 2027 Head : 07

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head	Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges	436,469,015	844,149,952	984,294,570	869,220,347
02	Fines and Forfeitures	85,144,656	323,878,500	136,232,000	137,125,000
03	Pension Contributions	59,023,638	66,976,000	55,859,185	59,120,000
04	Non-Industrial Sales	19,738,452	25,507,500	25,831,510	23,785,700
06	Other (Miscellaneous)	309,709,075	120,786,735	997,096,443	2,041,613,725
	Total	910,084,836	1,381,298,687	2,199,313,708	3,130,864,772

Estimates 2027	3,130,864,772
Revised Estimates 2026	2,199,313,708
Increase	931,551,064

Sub-Head	Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Fees - San Fernando Hill	-	150,000	25,000	25,000
003	Agriculture-Examiner of Animals (Ch. 67:02)	-	35,000	58,000	50,000
004	Veterinary Officers' Fees (Ch. 67:04)	-	20,000	26,000	25,000
006	Laboratory Fees	-	25,000	12,000	12,000
007	Import Permits (Ch. 67:02)	-	1,200,000	1,500,000	1,500,000
008	Registration Fees - Praedial Larceny (Ch.10:03)	-	2,000	4,300	4,000
009	Export Permits (Ch. 67:02)	-	80,000	90,000	100,000
010	Horses Quarantine Station, Quarantine Fees (Ch. 67:02) (Sub-Items 001,003-004,006-010 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	-	-	-
		-	1,512,000	1,715,300	1,716,000
	Administrative Fees and Charges Carried Forward	-	1,512,000	1,715,300	1,716,000

Trinidad and Tobago

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges – Brought Forward	–	1,512,000	1,715,300	1,716,000
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
001	Fees – San Fernando Hill	5,000	–	–	–
003	Agriculture-Examiner of Animals (Ch. 67:02)	31,773	–	–	–
004	Veterinary Officers' Fees (Ch. 67:04)	11,295	–	–	–
006	Laboratory Fees	11,468	–	–	–
007	Import Permits (Ch. 67:02)	1,419,079	–	–	–
008	Registration Fees – Praedial Larceny (Ch.10:03)	1,550	–	–	–
009	Export Permits (Ch. 67:02)	90,350	–	–	–
010	Horses Quarantine Station, Quarantine Fees (Ch. 67:02) (Sub-Items 001, 003-004, 006-010 now under AF1 Ministry of Agriculture and Fisheries)	–	–	–	–
		1,570,515	–	–	–
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA5 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Commissioner of State Lands Search Fees	–	–	–	–
002	Miscellaneous	18,600	–	–	–
003	Licence Fee for Land Reclamation (Ch. 57:01)	2,125	–	–	–
004	Preparation and Processing of Agreement and Leases (Ch. 57:01)	23,150	–	–	–
005	Processing of Reclamation and Jetty Licences (Ch. 57:01)	718,000	–	–	–
006	Approval of Building Plans on Lands Subject to State Leases (Ch. 57:01)	12,750	–	–	–
007	Grant of Consent to Assign (Ch. 57:01) (Sub-Items 001-007 now under LA5 Ministry of Land and Legal Affairs)	317,768	–	–	–
		1,092,393	–	–	–
AT4	CHIEF STATE ATTORNEY (FORMERLY CHIEF STATE SOLICITOR) OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	State Solicitor	289,411	250,000	250,000	240,000
	Administrative Fees and Charges Carried Forward	2,952,319	1,762,000	1,965,300	1,956,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	2,952,319	1,762,000	1,965,300	1,956,000
002	Administrator General (Ch. 9:01)	3,596	15,000	7,000	10,000
004	Public Trustee (Ch. 9:01) (Sub-Items 001-004 formerly under AT4 Office of the Attorney General and Ministry of Legal Affairs)	5,200	10,000	16,000	16,000
		298,207	275,000	273,000	266,000
AT6	REGISTRAR GENERAL OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LA1 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Registrar General (Ch. 19:03)	42,329,893	-	-	-
002	Application for Marriage Officers' Licence (Ch. 45:01)	3,650	-	-	-
003	Marriage Officers' Licence Fee (Ch. 45:01)	2,700	-	-	-
004	Renewal of Marriage Officers' Licence (Ch. 45:01) (Sub-Items 001-004 now under LA1 Ministry of Land and Legal Affairs)	18,800	-	-	-
		42,355,043	-	-	-
AT7	CONTROLLER INTELLECTUAL PROPERTY OFFICE OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LA2 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Intellectual Property Fees (Ch. 82:75-82:81) (Sub-Item 001 now under LA2 Ministry of Land and Legal Affairs)	7,546,080	-	-	-
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION				
001	Fees for the Replacement of Identification Cards (Ch. 2:01)	223,415	270,000	370,000	370,000
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION				
004	External Examination - Local Fees for Candidates	78,983	66,000	110,000	110,000
	Administrative Fees and Charges Carried Forward	53,164,636	2,123,000	2,468,300	2,462,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	53,164,636	2,123,000	2,468,300	2,462,000
012	Registration of Teachers	5,605	6,500	11,000	11,000
013	Examination Fees Not Elsewhere Classified	3,925,039	3,500,000	5,800,000	5,800,000
014	Sale of Dictionary of Occupational Titles	104,705	-	-	-
015	Fees - Certified Examinations Statements & Transcripts	1,670	2,000	2,400	2,200
017	Examination Fees	5,425	6,500	10,000	10,000
		4,121,427	3,581,000	5,933,400	5,933,200
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Petroleum Testing Laboratory	-	-	-	-
002	Fees for Competitive Bidding - Petroleum (Ch. 62:01)	2,600,377	2,000,000	2,000,000	-
004	Oil Impost (Ch. 62:01, Sec. 72-74)	124,801,877	336,555,982	338,297,600	364,962,677
006	Signature Bonuses - Competitive Bidding (Ch. 62:01)	29,353,627	9,750,000	18,206,800	-
007	Application Fees - Exploration & Production Licences	-	-	-	-
008	Application Fees - Petrochemical Licences (Ch. 62:01)	-	-	-	-
009	Application Fees - Lease Operators (Ch. 62:01)	-	-	-	-
010	Fees for Competitive Bidding - Quarries (Ch 61:03)	-	-	-	-
011	Application Fees - Bids for Wholesale Marketing Licences (Ch. 62:01)	-	-	-	-
013	Fees - Miscellaneous	600	-	-	-
014	Production Bonus - North Coast Marine Area 1 (NCMA1)	-	-	-	-
015	Production Bonuses - Other Companies (Ch. 62:01)	-	-	-	-
016	Bunkering Company Licence Fee (Ex-vessel and Ex-wharf) (Ch. 62:01)	168,913	338,000	360,500	338,000
017	Bunkering Vessel Inspection Fee (Ex-vessel) (Ch. 62:01)	20,322	20,280	20,280	20,280
018	Facility Inspection Fee (Ex-wharf)(Ch. 62:01)	13,548	40,560	35,560	40,560
019	Fees - Utility Scale Renewable Energy Projects	-	-	-	-
020	Fees - Request for Proposal (RFP)	-	-	-	-
		156,959,264	348,704,822	358,920,740	365,361,517
	Administrative Fees and Charges Carried Forward	214,166,344	354,342,822	367,212,440	373,646,717

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	214,166,344	354,342,822	367,212,440	373,646,717
ET1	REGISTRAR EQUAL OPPURTUNITY TRIBUNAL				
001	Fees	-	-	-	-
FA1	PERMANENT SECRETARY MINISTRY OF FOREIGN AND CARICOM AFFAIRS				
002	Diplomatic Mail Service Charge (Ch. 77:01)	955,810	1,000,000	1,400,000	1,400,000
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Licence Fees - Financial Institutions other than Commercial Banks	-	-	-	-
002	Guarantee Fee - GORTT Loan-by-Loan Guarantee Scheme	755,090	2,000,000	142,200	-
		755,090	2,000,000	142,200	-
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Cinematograph Arrangement Fee (Ch. 77:03 Sec 10)	14,130	20,000	15,000	15,000
002	Warden's Search Fees	49,099	66,000	96,000	96,000
003	Pension Plan - Registration Fee (Ch. 84:01)	-	-	-	-
004	Landlord Surcharge - Registration Fee	-	100,000,000	68,000,000	20,000,000
		63,229	100,086,000	68,111,000	20,111,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Comptroller of Customs and Excise (Ch. 78:01)	11,604,344	13,000,000	13,000,000	13,000,000
002	Processing of Bills of Sight (Ch. 78:01)	2,525	3,500	19,000	5,500
003	Container Processing Fees (Ch. 78:01)	39,130,500	33,000,000	62,000,000	60,000,000
004	Customs Declaration Transaction User Fee (Ch. 78:01)	10,174,780	10,000,000	18,000,000	18,000,000
		60,912,149	56,003,500	93,019,000	91,005,500
	Administrative Fees and Charges Carried Forward	276,852,622	513,432,322	529,884,640	486,163,217

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	276,852,622	513,432,322	529,884,640	486,163,217
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
001	Beneficial Ownership - Statutory Bodies	-	-	-	-
FN7	SUPERVISOR OF INSOLVENCY OFFICE OF THE SUPERVISOR OF INSOLVENCY				
001	Fees for Licences and Other Services under the Bankruptcy and Insolvency Act No. 26 of 2007	28,948	70,000	50,000	50,000
FN8	COMMISSIONER OF VALUATIONS MINISTRY OF FINANCE (NOW LA6 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Fee for a Certified Copy of or Certified Extract from particulars entered on the Valuation Roll (Sub-Item 001 now under LA6 Ministry of Land and Legal Affairs)	-	-	-	-
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
003	Chemist (Ch. 30:01)(Ch. 30:03)	872,730	750,000	800,000	800,000
009	Public Health Inspectors' Overtime Allowances	88,190	50,000	90,000	90,000
		960,920	800,000	890,000	890,000
H01	PERMANENT SECRETARY MINISTRY OF HOMELAND SECURITY (FORMERLY NS1 MINISTRY OF NATIONAL SECURITY)				
001	Naturalisation Certificates (Ch. 1:50)	-	35,000	45,000	45,000
002	Registration as a Citizen (Ch. 1:50)	-	125,000	135,000	135,000
003	Work Permits - Application Fees (Ch. 18:01)	-	1,700,000	2,500,000	2,500,000
004	Work Permits - Duration Fees (Ch. 18:01)	-	14,000,000	16,000,000	16,000,000
005	Travelling Salesmen - Permit Fees (Ch. 18:01)	-	-	-	-
006	Certificate of Residence (Ch. 18:01)	-	550,000	560,000	550,000
	Administrative Fees and Charges Carried Forward	277,842,490	530,712,322	550,064,640	506,333,217

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	277,842,490	530,712,322	550,064,640	506,333,217
007	Trinidad and Tobago Forensic Science Centre - Fees for Services (Ch. 7:02)	-	25,000	25,000	25,000
008	Overseas Missionary Permits (Ch. 18:01) (Sub-Items 001-008 formerly under NS1 Ministry of National Security)	-	25,000	95,000	95,000
		-	16,460,000	19,360,000	19,350,000
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Passport and Permit Fees (Ch. 18:01)	-	25,000,000	41,000,000	41,000,000
002	Immigration - Boarding and Clearing Fees (Ch. 18:01)	-	1,000,000	1,500,000	1,500,000
005	Restoration of Citizenship - Application Fees (Ch. 1:50)	-	5,000	5,000	5,000
006	Restoration of Citizenship - Certificate Fees (Ch. 1:50)	-	30,000	26,000	26,000
007	Issue of Letters Confirming Citizenship or Residence (Ch. 18:01)	-	100,000	100,000	100,000
008	Replacement of Lost, Stolen or Mutilated Registration Cards - Migrant Registration Framework (MRF)	-	150,000	100,000	100,000
009	Replacement of Lost, Stolen or Mutilated Minister's Permit regardles of whether they were issued under the Migrant Registration Framework (MRF)	-	2,500	2,500	2,500
010	Migrant Registration Framework (MRF) (Sub-Items 001-009 formerly under NS2 Ministry of National Security)	-	-	-	-
		-	26,287,500	42,733,500	42,733,500
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Clothing and Powder Cart	-	-	600	-
003	Miscellaneous	-	8,000,000	13,600,000	14,000,000
	Administrative Fees and Charges Carried Forward	277,842,490	565,049,822	606,518,740	563,186,717

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	277,842,490	565,049,822	606,518,740	563,186,717
004	Fees for Lodgement of Firearms (Ch. 16:01)	-	130,000	185,000	190,000
005	Fees - Hosting of Conferences,Seminars and Other Functions (Sub-Items 001-005 formerly under NS3 Trinidad and Tobago Police Service)	-	-	-	-
		-	8,130,000	13,785,600	14,190,000
H04	CHIEF FIRE OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS4 MINISTRY OF NATIONAL SECURITY)				
001	Special Services (Ch. 35:50) (Sub-Item 001 formerly under NS4 Ministry of National Security)	-	500,000	925,000	925,000
IC2	REGISTRAR INTEGRITY COMMISSION				
001	Legal Judgements in Favour of the Integrity Commission	319,700	300,000	533,000	533,000
LA1	REGISTRAR GENERAL MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT6 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Registrar General (Ch. 19:03)	-	27,000,000	48,000,000	48,000,000
002	Application for Marriage Officers' Licence (Ch. 45:01)	-	4,000	5,000	5,000
003	Marriage Officers' Licence Fee (Ch. 45:01)	-	5,500	20,000	20,000
004	Renewal of Marriage Officers' Licence (Ch. 45:01) (Sub-Items 001-004 formerly under AT6 Office of the Attorney General and Ministry of Legal Affairs)	-	15,000	20,000	20,000
		-	27,024,500	48,045,000	48,045,000
LA2	CONTROLLER INTELLECTUAL PROPERTY OFFICE MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT7 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Intellectual Property Fees (Ch. 82:75-82:81) (Sub-Item 001 formerly under AT7 Office of the Attorney General and Ministry of Legal Affairs)	-	7,100,000	7,200,000	7,200,000
	Administrative Fees and Charges Carried Forward	278,162,190	600,104,322	663,406,740	620,079,717

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	278,162,190	600,104,322	663,406,740	620,079,717
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Commissioner of State Lands Search Fees	-	-	-	-
002	Miscellaneous	-	20,000	20,000	20,000
003	Licence Fee for Land Reclamation (Ch. 57:01)	-	-	-	-
004	Preparation and Processing of Agreement and Leases (Ch. 57:01)	-	32,000	30,000	30,000
005	Processing of Reclamation and Jetty Licences (Ch. 57:01)	-	470,000	470,000	470,000
006	Approval of Building Plans on Lands Subject to State Leases (Ch. 57:01)	-	10,000	10,000	10,000
007	Grant of Consent to Assign (Ch. 57:01) (Sub-Items 001-007 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	400,000	320,000	320,000
		-	932,000	850,000	850,000
LA6	COMMISSIONER OF VALUATIONS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY FN8 MINISTRY OF FINANCE)				
001	Fee for a Certified Copy of or Certified Extract from particulars entered on the Valuation Roll (Sub-Item 001 formerly under FN8 Ministry of Finance)	-	-	-	-
LE1	PERMANENT SECRETARY MINISTRY OF LABOUR, SMALL AND MICRO ENTERPRISE DEVELOPMENT (FORMERLY LE1 MINISTRY OF LABOUR)				
001	Registrar, Trade Unions (Ch. 88:02)	25	30	30	30
002	Commissioner of Co-operatives (Ch. 81:03)	-	100	100	100
003	Registrar, Friendly Societies (Ch. 32:50) (Sub-Items 002-003 formerly under YD1 Ministry of Youth Development and National Service)	-	1,500	500	500
		25	1,630	630	630
	Administrative Fees and Charges Carried Forward	278,162,215	601,037,952	664,257,370	620,930,347

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	278,162,215	601,037,952	664,257,370	620,930,347
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	District and Petty Civil Courts (Ch. 4:21)	-	-	-	-
002	Magistrates' Courts (Ch. 4:20)	-	5,000	5,000	5,000
003	Liquor Licences - Application Fees (Ch. 84:10)	8,400	10,000	8,500	8,500
004	Magistrates' Notes of Evidence (Ch. 4:20)	-	3,000	3,000	3,000
005	Electronic Monitoring Fees (Act No. 11 of 2012 as amended by Act No. 11 of 2020)	18,052	12,000	12,000	15,000
		26,452	30,000	28,500	31,500
NS1	PERMANENT SECRETARY MINISTRY OF NATIONAL SECURITY (NOW H01 MINISTRY OF HOMELAND SECURITY)				
001	Naturalisation Certificates (Ch. 1:50)	34,840	-	-	-
002	Registration as a Citizen (Ch. 1:50)	142,770	-	-	-
003	Work Permits - Application Fees (Ch. 18:01)	1,825,770	-	-	-
004	Work Permits - Duration Fees (Ch. 18:01)	11,199,300	-	-	-
005	Travelling Salesmen - Permit Fees (Ch. 18:01)	-	-	-	-
006	Certificate of Residence (Ch. 18:01)	531,500	-	-	-
007	Trinidad and Tobago Forensic Science Centre - Fees for Services (Ch. 7:02)	11,680	-	-	-
008	Overseas Missionary Permits (Ch. 18:01) (Sub-Items 001-008 now under H01 Ministry of Homeland Security)	23,500	-	-	-
		13,769,360	-	-	-
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Passport and Permit Fees (Ch. 18:01)	24,487,035	-	-	-
002	Immigration - Boarding and Clearing Fees (Ch. 18:01)	960,375	-	-	-
005	Restoration of Citizenship - Application Fees (Ch. 1:50)	5,726	-	-	-
006	Restoration of Citizenship - Certificate Fees (Ch. 1:50)	31,339	-	-	-
	Administrative Fees and Charges Carried Forward	317,442,502	601,067,952	664,285,870	620,961,847

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	317,442,502	601,067,952	664,285,870	620,961,847
007	Issue of Letters Confirming Citizenship or Residence (Ch. 18:01)	84,299	-	-	-
008	Replacement of Lost, Stolen or Mutilated Registration Cards - Migrant Registration Framework (MRF)	259,500	-	-	-
009	Replacement of Lost, Stolen or Mutilated Minister's Permit regardless of whether they were issued under the Migrant Registration Framework (MRF) (Sub-Items 001-009 now under H02 Ministry of Homeland Security)	500	-	-	-
		25,828,774	-	-	-
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW H03 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Clothing and Powder Cart	-	-	-	-
003	Miscellaneous	7,317,293	-	-	-
004	Fees for Lodgement of Firearms (Ch. 16:01)	98,700	-	-	-
005	Fees - Hosting of Conferences,Seminars and Other Functions (Sub-Items 001-005 now under H03 Trinidad and Tobago Police Service)	-	-	-	-
		7,415,993	-	-	-
NS4	CHIEF FIRE OFFICER MINISTRY OF NATIONAL SECURITY (NOW H04 MINISTRY OF HOMELAND SECURITY)				
001	Special Services (Ch. 35:50) (Sub-Item 001 now under H04 Ministry of Homeland Security)	389,795	-	-	-
PL2	DIRECTOR OF STATISTICS MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL2 MINISTRY OF PLANNING AND DEVELOPMENT)				
001	Supply of Statistical Information (Ch.19:02)	-	-	-	-
	Administrative Fees and Charges Carried Forward	325,592,589	601,067,952	664,285,870	620,961,847

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	325,592,589	601,067,952	664,285,870	620,961,847
002	Computer Service (C.S.O.) (Ch.19:02) (Sub-Items 001-002 formerly under PL2 Ministry of Planning and Development)	-	-	-	-
		-	-	-	-
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER				
001	Censor Cinematograph Film (Ch.20:10) (Sub-Item 001 now under TR1 Ministry of Trade, Investment and Tourism)	35,714	-	-	-
PU1	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES				
004	Government Electrical Inspector's Fees (Ch. 54:72)	3,256,342	3,500,000	4,800,000	5,000,000
005	Specialized Services - Meteorological Services Division	10,660	80,000	70,000	70,000
006	Water Improvement Rates (Ch. 54:41)	102,528,500	235,553,000	312,136,300	240,000,000
007	Fees - Caribben Water Loss Conference	-	-	-	-
		105,795,502	239,133,000	317,006,300	245,070,000
SC1	DIRECTOR OF PERSONNEL ADMINISTRATION SERVICE COMMISSIONS DEPARTMENT				
001	Civil Service Entrance Examination Fees(Ch. 23:01)	1,432,200	2,500,000	1,300,000	1,500,000
002	Fees for Copies of Judgement Orders by the Police Service Commission (Ch 1:01)	-	-	-	-
		1,432,200	2,500,000	1,300,000	1,500,000
SD1	PERMANENT SECRETARY MINISTRY OF THE PEOPLE , SOCIAL DEVELOPMENT AND FAMILY SERVICES (FORMERLY SD1 MINISTRY OF SOCIAL DEVELOPMENT AND FAMILY SERVICES)				
001	Adult Classes (Sub-Item 001 formerly under Ministry of Social Development and Family Services)	-	-	-	-
	Administrative Fees and Charges Carried Forward	432,856,005	842,700,952	982,592,170	867,531,847

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Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	432,856,005	842,700,952	982,592,170	867,531,847
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Registrar, Supreme Court (Ch. 4:01)	4,214	10,000	5,000	5,000
002	Commissioner, Workman's Compensation Ordinance (Ch. 88:05)	10	1,000	1,000	1,000
003	Notaries Public Registration Fees (Ch. 6:51)	11,000	10,000	11,000	11,000
004	Marshal (Ch. 4:01)	-	2,500	2,500	500
005	Electronic Monitoring Fees (Act No. 11 of 2012 as amended by Act No. 11 of 2020)	122,306	60,000	60,000	60,000
		137,530	83,500	79,500	77,500
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
001	Community Swimming Pools (Sub-Item 001 now under SY1 Ministry of Sport and Youth Affairs)	139,931	-	-	-
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS				
001	Community Swimming Pools (Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development)	-	150,000	160,000	150,000
TA1	REGISTRAR TAX APPEAL BOARD				
001	Appeal Board	90,730	75,000	102,000	100,000
TE1	PERMANENT SECRETARY MINISTRY OF TERTIARY EDUCATION AND SKILLS TRAINING				
001	Examination Fees	-	-	-	-
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Weighbridge Fees (Ch. 48:50)	-	350,000	550,000	550,000
	Administrative Fees and Charges Carried Forward	433,224,196	843,359,452	983,483,670	868,409,347

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Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	433,224,196	843,359,452	983,483,670	868,409,347
002	Miscellaneous	-	-	-	-
003	Registration Fee for Testing Station (Ch. 48:50)	-	10,500	7,500	7,500
004	Renewal Fee for Testing Station (Ch. 48:50)	-	40,000	55,500	55,000
005	Examiner Certificate Fee (Ch. 48:50)	-	10,000	25,000	25,000
006	Renewal of Examiner Certificate Fee (Ch. 48:50)	-	15,000	10,000	10,000
007	Driver's Rehabilitation Program (DRP)	-	-	-	-
008	Disability Parking Permit (Individual)	-	4,000	2,200	2,200
009	Disability Parking Permit (Visitor)	-	1,000	300	500
010	Disability Parking Permit (Entity Organisation or Corporation)	-	-	400	800
011	Duplicate Disability Parking Permit	-	-	-	-
012	Motor Vehicles Reserved Number Registration System (Sub-Items 001-011 formerly under WT2 Ministry of Works and Transport)	-	-	-	-
		-	430,500	650,900	651,000
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)				
001	Inspection of a Public Register	-	-	-	-
002	Certified Copy or Extract from a Public Register	-	-	-	-
003	Censor Cinematograph Film (Ch. 20:10) (Sub-Item 003 formerly under PM1 Office of the Prime Minister)	-	35,000	35,000	35,000
		-	35,000	35,000	35,000
WI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Shipping Office Fees (Ch. 50:10)	-	25,000	25,000	25,000
002	Vessel Lay-up Fees	-	500,000	500,000	500,000
003	Transshipment Activities Fees (Sub-Items 001-003 formerly under WT3 Ministry of Works and Transport)	-	150,000	150,000	150,000
		-	675,000	675,000	675,000
	Administrative Fees and Charges Carried Forward	433,224,196	844,149,952	984,294,570	869,220,347

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	433,224,196	844,149,952	984,294,570	869,220,347
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
001	Weighbridge Fees (Ch. 48:50)	439,700	-	-	-
002	Miscellaneous	-	-	-	-
003	Registration Fee for Testing Station (Ch. 48:50)	5,000	-	-	-
004	Renewal Fee for Testing Station (Ch. 48:50)	42,000	-	-	-
005	Examiner Certificate Fee (Ch. 48:50)	10,500	-	-	-
006	Renewal of Examiner Certificate Fee (Ch. 48:50)	9,600	-	-	-
007	Driver's Rehabilitation Program (DRP)	-	-	-	-
008	Disability Parking Permit (Individual)	1,950	-	-	-
009	Disability Parking Permit (Visitor)	150	-	-	-
010	Disability Parking Permit (Entity Organisation or Corporation)	800	-	-	-
011	Duplicate Disability Parking Permit (Sub-Items 001-011 now under TP2 Ministry of Transport and Civil Aviation)	-	-	-	-
		509,700	-	-	-
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW WI2 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Shipping Office Fees (Ch. 50:10)	22,760	-	-	-
002	Vessel Lay-up Fees	2,617,908	-	-	-
003	Transshipment Activities Fees (Sub-Items 001-003 now under WI2 Ministry of Works and Infrastructure)	94,387	-	-	-
		2,735,055	-	-	-
YD1	PERMANENT SECRETARY MINISTRY OF YOUTH DEVELOPMENT AND NATIONAL SERVICE				
001	Commissioner of Co-operatives (Ch. 81:03)	30	-	-	-
002	Registrar, Friendly Societies (Ch. 32:50) (Sub-Items 001-002 now under LE1 Ministry of Labour, Small and Micro Enterprise Development)	34	-	-	-
		64	-	-	-
	Sub-Head Total	436,469,015	844,149,952	984,294,570	869,220,347

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Fines and Forfeitures				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Fines and Penalties under the Financial Institutions Act No. 26 of 2008 (Ch. 79:09)	423,493	100,000	92,000	92,000
002	Fines - Act No. 17 of 2024 (Ch. 72:01)	-	-	-	-
		423,493	100,000	92,000	92,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Fines and Seizures (Ch. 78:50)(Ch. 78:01)	1,500,850	202,000,000	2,300,000	3,500,000
FN6	PERMANENT SECRETARY MINISTRY OF FINANCE				
001	Penalties - Securities & Exchange Commission (Ch. 83:02)	729,050	3,500,000	3,500,000	3,500,000
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Fines (Ch. 18:01) (Sub-Item 001 formerly under NS2 Ministry of National Security)	-	200,000	270,000	270,000
H04	CHIEF FIRE OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS4 MINISTRY OF NATIONAL SECURITY)				
001	Fines (Ch. 35:50) (Sub-Item 001 formerly under NS4 Ministry of National Security)	-	5,000	5,000	5,000
H05	COMMISSIONER OF PRISONS MINISTRY OF HOMELAND SECURITY (FORMERLY NS5 MINISTRY OF NATIONAL SECURITY)				
001	Fines (Ch. 13:01) (Sub-Item 001 formerly under NS5 Ministry of National Security)	-	1,000	1,000	1,000
	Fines and Forfeitures Carried Forward	2,653,393	205,806,000	6,168,000	7,368,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Fines and Forfeitures - Brought Forward	2,653,393	205,806,000	6,168,000	7,368,000
IC1	REGISTRAR INDUSTRIAL COURT				
001	Fines (Ch. 88:01)	10,000	200,000	160,000	160,000
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	Magistrates' Courts (Ch. 4:20)	8,982,243	11,000,000	11,000,000	12,000,000
002	Petty Civil Courts (Ch. 4:21)	-	-	-	-
003	Poundage Fees (Ch. 67:03)	2,200	2,500	2,000	2,000
004	Miscellaneous	-	-	-	-
005	Motor Vehicles and Road Traffic (Fixed Penalty) (Amendment) Regulations, 1984 (Ticket System) (Ch. 48:52)	-	-	-	-
006	Public Health Fines (Fixed Penalty) Under the Public Health Ordinance, Ch. 12 No. 4 (Amendment) Act No. 23 of 2020	-	-	-	-
		8,984,443	11,002,500	11,002,000	12,002,000
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW MO2 MINISTRY OF HOMELAND SECURITY)				
001	Fines (Ch. 18:01) (Sub-Item 001 now under MO2 Ministry of Homeland Security)	176,000	-	-	-
NS4	CHIEF FIRE OFFICER MINISTRY OF NATIONAL SECURITY (NOW MO4 MINISTRY OF HOMELAND SECURITY)				
001	Fines (Ch. 35:50) (Sub-Item 001 now under MO4 Ministry of Homeland Security)	4,413	-	-	-
NS5	COMMISSIONER OF PRISONS MINISTRY OF NATIONAL SECURITY (NOW MO5 MINISTRY OF HOMELAND SECURITY)				
001	Fines (Ch. 13:01) (Sub-Item 001 now under MO5 Ministry of Homeland Security)	-	-	-	-
	Fines and Forfeitures Carried Forward	11,828,249	217,008,500	17,330,000	19,530,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Fines and Forfeitures - Brought Forward	11,828,249	217,008,500	17,330,000	19,530,000
SC1	DIRECTOR OF PERSONNEL ADMINISTRATION SERVICE COMMISSIONS DEPARTMENT				
001	Fines (Ch. 1:01)	130,809	100,000	100,000	100,000
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Supreme Court (Ch. 4:01)	1,000,320	900,000	1,100,000	1,200,000
002	Poundage Fees (Ch. 4:01)	3,440	10,000	10,000	10,000
		1,003,760	910,000	1,110,000	1,210,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Fines - Late Registration of Transfer (Used Motor Vehicles) (Ch. 48:50)	-	160,000	192,000	285,000
002	Penalty - Late Renewal of Driving Permits (Ch. 48:50)	-	5,700,000	11,500,000	13,000,000
003	Fixed Penalty Traffic Ticketing System - Motor Vehicles and Road Traffic Act. (Amendment) Act No. 9 of 2017 (Sub-Items 001-003 formerly under WT2 Ministry of Works and Transport)	-	100,000,000	106,000,000	103,000,000
		-	105,860,000	117,692,000	116,285,000
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)				
001	Failure of a person who carries on the business of a scrap metal collector to obtain a scrap metal collector's licence	-	-	-	-
002	Failure of a person who has been granted a scrap metal collector's licence, to adhere to the terms, conditions, restrictions and requirements of his licence	-	-	-	-
	Fines and Forfeitures Carried Forward	12,962,818	323,878,500	136,232,000	137,125,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Fines and Forfeitures - Brought Forward	12,962,818	323,878,500	136,232,000	137,125,000
003	Failure of a person who carries on the business of a scrap metal dealer to obtain a scrap metal dealer's licence	-	-	-	-
004	The operation by a scrap metal dealer of a scrap metal site that is not specified in his dealer's licence	-	-	-	-
005	Failure of a person who has been granted a scrap metal dealer's licence to adhere to the terms, conditions, restrictions and requirements of his licence	-	-	-	-
006	Failure of a licensed scrap metal collector to display his licence in the motor vehicle or goods vehicle used in his business as a scrap metal collector	-	-	-	-
007	Failure of a licensed scrap metal dealer to display his licence in a prominent place in an area accessible to the public at each scrap metal site listed in his licence or sign required to be displayed in accordance with section 17(3)(b)	-	-	-	-
008	No person shall purchase or receive scrap metal except between the hours of 7AM and 6PM.	-	-	-	-
009	No person shall sort, pack, load scrap metal at a scrap metal site except between the hours of 7AM and 6PM	-	-	-	-
010	No person shall deal in scrap metal with any person who is under the influence of any intoxicating liquor or drug, when the condition is visible or apparent	-	-	-	-
011	Failure to wear scrap metal collector's identification badge (Sub-Items 001-011 formerly under TR1 Ministry of Trade and Industry)	-	-	-	-
		-	-	-	-
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
001	Fines - Late Registration of Transfer (Used Motor Vehicles)(Ch. 48:50)	128,000	-	-	-
	Fines and Forfeitures Carried Forward	13,090,818	323,878,500	136,232,000	137,125,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Fines and Forfeitures - Brought Forward	13,090,818	323,878,500	136,232,000	137,125,000
002	Penalty - Late Renewal of Driving Permits (Ch. 48:50)	6,481,125	-	-	-
003	Fixed Penalty Traffic Ticketing System - Motor Vehicles and Road Traffic Act, (Amendment) Act No. 9 of 2017 (Sub-Items 001-003 now under TP2 Ministry of Transport and Civil Aviation)	65,572,713	-	-	-
		72,181,838	-	-	-
	Sub-Head Total	85,144,656	323,878,500	136,232,000	137,125,000
03	Pension Contributions				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Contributions to Widows' and Orphans' Pension Scheme (Ch. 23:54)	704,757	700,000	685,000	700,000
002	Police Service - Contribution to Superannuation Fund (Ch. 23:52)	10,948,160	15,000,000	10,879,400	11,000,000
003	Fire Services - Contribution to Superannuation Fund (Ch. 23:52)	3,338,172	3,500,000	3,200,600	3,500,000
005	Trinidad and Tobago Defence Force - Contribution to Superannuation Fund (Ch. 23:52)	35,312,366	40,000,000	33,756,500	36,000,000
006	Members of Parliament	2,808,787	1,800,000	1,800,000	2,000,000
007	Heads of Missions (Ch. 17:04)	365,265	256,000	183,600	200,000
008	Officers on Secondment (Ch. 23:52)				
02	University of the West Indies	7,323	10,000	51,985	10,000
11	Trinidad and Tobago Bureau of Standards	-	-	-	-
12	Legal Aid and Advisory Authority	-	-	-	-
16	Airports Authority of Trinidad and Tobago	-	-	-	-
20	National Institute of Higher Education Research Science and Technology (NIHERST)	-	-	-	-
23	Public Services Association	-	-	-	-
	Pension Contributions Carried Forward	53,484,830	61,266,000	50,557,085	53,410,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
03	Pension Contributions - Brought Forward	53,484,830	61,266,000	50,557,085	53,410,000
33	Trinidad & Tobago Securities & Exchange Commission	-	-	-	-
35	National Agricultural Marketing and Development Corporation (NAMDEVCO)	-	-	-	-
37	College of Science, Technology and Applied Arts of Trinidad and Tobago	-	-	-	-
39	Telecommunications Authority of T & T	-	-	-	-
40	University of Trinidad and Tobago (UTT)	133,101	100,000	87,400	100,000
41	Office of Procurement Regulation	14,389	10,000	10,000	10,000
		147,490	110,000	97,400	110,000
009	Prison Service - Contribution to Superannuation Fund (Ch. 13:02)	5,391,318	5,600,000	5,204,700	5,600,000
	Sub-Head Total	59,023,638	66,976,000	55,859,185	59,120,000
04	Non-Industrial Sales				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Sale of Plants and Produce				
01	St. Augustine Station	-	700,000	1,019,500	1,000,000
02	La Reunion Station	-	420,000	727,200	500,000
04	Marper Farm	-	100,000	134,600	100,000
		-	1,220,000	1,881,300	1,600,000
004	Central Experimental Station	-	100,000	105,200	70,000
005	Extension Services Division	-	70,000	100,000	100,000
006	St. Joseph Farm - Trinidad	-	300,000	734,200	500,000
009	Sale of Apiary Products	-	13,000	17,500	12,000
010	Chaguaramas Estate	-	2,000	4,100	2,000
012	Chaguaramas Agricultural Development Project	-	50,000	55,700	50,000
016	Sale of Drugs	-	70,000	112,200	75,000
018	Hillside Station (St Michael Estate)	-	1,000	1,300	1,000
	Non-Industrial Sales Carried Forward	-	1,826,000	3,011,500	2,410,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Non-Industrial Sales - Brought Forward	-	1,826,000	3,011,500	2,410,000
021	La Pastora Station (Horticulture Division)	-	220,000	220,000	220,000
023	Forests - Miscellaneous	-	2,000	8,100	4,000
024	Forests - Sale of Timber and Produce (Sub-Items 001-024 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	4,000,000	1,000,000	2,000,000
		-	6,048,000	4,239,600	4,634,000
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
001	Sale of Plants and Produce				
01	St. Augustine Station	720,681	-	-	-
02	La Reunion Station	371,113	-	-	-
04	Marper Farm	54,612	-	-	-
		1,146,406	-	-	-
004	Central Experimental Station	64,050	-	-	-
005	Extension Services Division	62,181	-	-	-
006	St. Joseph Farm - Trinidad	374,957	-	-	-
009	Sale of Apiary Products	7,525	-	-	-
010	Chaguaramas Estate	1,364	-	-	-
012	Chaguaramas Agricultural Development Project	40,307	-	-	-
016	Sale of Drugs	52,601	-	-	-
018	Hillside Station (St Michael Estate)	-	-	-	-
021	La Pastora Station (Horticulture Division)	228,516	-	-	-
023	Forests - Miscellaneous	555	-	-	-
024	Forests - Sale of Timber and Produce (Sub-Items 001-024 now under AF1 Ministry of Agriculture and Fisheries)	639,193	-	-	-
		2,617,655	-	-	-
AL2	DIRECTOR OF SURVEYS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA4 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Hydrographic Unit - Sale of Nautical Documents	240	-	-	-
002	Surveys - Sale of Maps, Cadastral Information and Other Related Documents	29,934	-	-	-
	Non-Industrial Sales Carried Forward	2,647,829	6,048,000	4,239,600	4,634,000

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Non-Industrial Sales - Brought Forward	2,647,829	6,048,000	4,239,600	4,634,000
003	Sale of Survey Control Information (Ch. 58:04)	20,303	-	-	-
004	Sale of Digital Products (Ch. 58:04) (Sub-Items 001-004 now under LA4 Ministry of Land and Legal Affairs)	8,782	-	-	-
		59,259	-	-	-
AT5	PERMANENT SECRETARY OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT5 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Sale of Publications (Ch. 3:02) (Sub-Item 001 now under LA3 Ministry of Land and Legal Affairs)	-	5,000	5,000	-
CD1	PERMANENT SECRETARY MINISTRY OF CULTURE AND COMMUNITY DEVELOPMENT				
001	Sale of Goods (Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development)	-	-	-	-
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION				
001	Electoral - Sale of Lists (Ch. 2:01)	39,388	30,000	21,100	30,000
003	Electoral Sale of Maps (Ch. 2:01)	16,620	15,000	11,100	15,000
004	Electoral - Sale of Reports (Ch. 2:01)	2,780	3,000	4,300	2,500
		58,788	48,000	36,500	47,500
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Sale of Reports and Maps	4,600	10,000	10,000	-
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
	SALE OF GOVERNMENT STORES AND OTHER PROPERTY				
001	Sale of Obsolete, Redundant and Unserviceable Government Stores and Property (Ch. 71:91)	3,053,411	2,000,000	1,160,000	2,000,000
	Non-Industrial Sales Carried Forward	5,793,713	8,111,000	5,451,100	6,681,500

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Non-Industrial Sales - Brought Forward	5,793,713	8,111,000	5,451,100	6,681,500
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Sale of Spirits Stock Books (Ch. 84:10)	3,610	5,000	36,500	20,000
002	Sale of Certificate Books (Spirit Removal) (Ch. 84:10)	122,782	100,000	99,800	100,000
003	Sale of Certificate Books (Petrol Removal) (Ch. 78:50)	60,000	30,000	30,000	20,000
004	Sale of Goods	-	-	10	-
		186,392	135,000	166,310	140,000
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
003	Sale of Stores	-	-	-	-
H05	COMMISSIONER OF PRISONS MINISTRY OF HOMELAND SECURITY (FORMERLY NS5 MINISTRY OF NATIONAL SECURITY)				
001	Prison Industries (Sub-Item 001 formerly under NS5 Ministry of National Security)	-	60,000	57,400	60,000
IC1	REGISTRAR INDUSTRIAL COURT				
001	Sale of Publications	446,029	400,000	462,600	400,000
LA3	PERMANENT SECRETARY MINISTRY OF LAND AND LEGAL AFFAIRS				
001	Sale of Publications (Ch. 3:02) (Sub-Item 001 formerly under AT5 Office of the Attorney General)	-	-	-	1,000
LA4	DIRECTOR OF SURVEYS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL2 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Hydrographic Unit - Sale of Nautical Documents	-	1,000	900	200
	Non-Industrial Sales Carried Forward	6,426,134	8,707,000	6,138,310	7,282,700

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Non-Industrial Sales - Brought Forward	6,426,134	8,707,000	6,138,310	7,282,700
002	Surveys - Sale of Maps, Cadastral Information and Other Related Documents	-	48,000	29,100	25,000
003	Sale of Survey Control Information (Ch. 58:04)	-	20,000	24,600	20,000
004	Sale of Digital Products (Ch. 58:04)	-	22,000	25,100	10,000
	(Sub-Items 001-004 formerly under AL2 Ministry of Agriculture, Land and Fisheries)	-	91,000	79,700	55,200
NS5	COMMISSIONER OF PRISONS MINISTRY OF NATIONAL SECURITY (NOW H05 MINISTRY OF HOMELAND SECURITY)				
001	Prison Industries (Sub-Item 001 now under H05 Ministry of Homeland Security)	72,250	-	-	-
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER				
001	Printing and Stationery	589,898	600,000	520,900	345,000
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Sale of Annual Index	-	500	17,800	500
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
003	Sale of Goods (Sub-Item 003 now under CD1 Ministry of Culture and Community Development)	-	-	-	-
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS				
001	Persto Praesto Estate - Sale of Produce	-	-	-	-
002	Chatham Youth Camp	-	-	-	-
	(Sub-Items 001-002 formerly under YD1 Ministry of Youth Development and National Service)	-	-	-	-
	Non-Industrial Sales Carried Forward	7,088,282	9,397,500	6,755,810	7,683,200

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Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Non-Industrial Sales - Brought Forward	7,088,282	9,397,500	6,755,810	7,683,200
TA1	REGISTRAR TAX APPEAL BOARD				
001	Sale of Publications	-	-	-	-
TC1	PERMANENT SECRETARY MINISTRY OF TOURISM, CULTURE AND THE ARTS				
001	National Cultural Council - Sale of Literature (Sub-Item 001 now under CD1 Ministry of Culture and Community Development)	-	-	-	-
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
002	Sale of Inspection Stickers (Ch. 48:50) (Sub-Item 002 formerly under WT2 Ministry of Works and Transport)	-	16,000,000	18,960,100	16,000,000
WI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Sale of Records	-	100,000	105,600	100,000
002	Navigational Aids	-	10,000	10,000	2,500
	(Sub-Items 001-002 formerly under WT3 Ministry of Works and Transport)	-	110,000	115,600	102,500
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
002	Sale of Inspection Stickers (Ch. 48:50) (Sub-Item 002 now under TP2 Ministry of Transport and Civil Aviation)	12,555,000	-	-	-
	Non-Industrial Sales Carried Forward	19,643,282	25,507,500	25,831,510	23,785,700

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Non-Industrial Sales - Brought Forward	19,643,282	25,507,500	25,831,510	23,785,700
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Sale of Records	95,170	-	-	-
002	Navigational Aids (Sub-Items 001-002 now under W12 Ministry of Works and Infrastructure)	-	-	-	-
		95,170	-	-	-
YD1	PERMANENT SECRETARY MINISTRY OF YOUTH DEVELOPMENT AND NATIONAL SERVICE				
001	Persto Praesto Estate - Sale of Produce	-	-	-	-
002	Chatham Youth Camp (Sub-Items 001-002 now under SY1 Ministry of Sport and Youth Affairs)	-	-	-	-
		-	-	-	-
	Sub-Head Total	19,738,452	25,507,500	25,831,510	23,785,700
06	Other (Miscellaneous)				
AG1	DEPUTY AUDITOR GENERAL AUDITOR GENERAL DEPARTMENT				
	CONTRIBUTION FOR AUDIT ACCOUNTS				
001	Port-of-Spain Corporation	77,966	78,000	78,000	-
002	San Fernando Corporation	84,883	-	55,018	-
003	Arima Borough Corporation	38,299	40,000	40,000	-
004	Point Fortin Borough Corporation	-	227,710	227,700	311,400
005	Agricultural Development Bank	-	-	-	-
006	Regional Corporations	159,547	200,000	200,000	181,500
	Other (Miscellaneous) Carried Forward	360,695	545,710	600,718	492,900

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other (Miscellaneous) - Brought Forward	360,695	545,710	600,718	492,900
	CONTRIBUTION FOR AUDIT ACCOUNTS				
008	Public Transport Service Corporation	-	-	-	-
009	Other Authorities	779,440	2,000,000	1,073,600	1,609,800
010	Chaguanas Borough Corporation	-	-	-	-
		1,140,135	2,545,710	1,674,318	2,102,700
AT4	CHIEF STATE ATTORNEY (FORMERLY CHIEF STATE SOLICITOR) OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Recovery of Cost (Sub-Item 001 formerly under AT4 Office of the Attorney General and Ministry of Legal Affairs)	95,200	100,000	100,000	90,000
CD1	PERMANENT SECRETARY MINISTRY OF CULTURE AND COMMUNITY DEVELOPMENT				
001	Proceeds from Best Village (Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development)	-	-	-	-
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION				
001	Recoveries of Expenses from Government Scholars (Sub-Item 001 now under TE1 Ministry of Tertiary Education and Skills Training)	22,108,583	-	-	-
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Seismographic Surveys	8,858,894	3,000,000	2,858,900	3,000,000
002	Surplus Income from the Sale of Petroleum Products (Ch. 62:02)	154,506,843	10,000,000	253,066,000	200,000,000
		163,365,737	13,000,000	255,924,900	203,000,000
	Other (Miscellaneous) Carried Forward	186,709,655	15,645,710	257,699,218	205,192,700

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other (Miscellaneous) - Brought Forward	186,709,655	15,645,710	257,699,218	205,192,700
FA1	PERMANENT SECRETARY MINISTRY OF FOREIGN AND CARICOM AFFAIRS				
001	Contribution of Overseas Staff towards the Cost of Living Accommodation (Ch. 23:01)	723,611	850,000	760,800	700,000
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Gain on Sale of Investments	-	30,000	10,000	5,000
002	Recoveries of Overpayments Relating to Previous Years (Ch. 69:01)	58,190,257	50,000,000	50,000,000	50,000,000
005	Life Insurance Companies Salary Deduction Plan	587,859	600,000	550,000	550,000
008	Telephone, Telegram and Cablegram Charges	57,628	1,000	1,000	1,000
009	Government Vehicles Insurance Fund	280,879	200,000	465,000	300,000
010	Sundry	248,544	500,000	330,600	500,000
011	Unclaimed Deposits	3,995,056	500,000	200,000	-
012	In-operative Accounts at Commercial Banks (Ch. 79:09)	1,329,573	20,000,000	2,000,000	2,000,000
016	Fees - Payment for the Use of Caption - "Brokers to the Government of Trinidad and Tobago."	-	-	-	-
020	Gain on Treasury Bills	-	-	-	-
025	Recovery of Expenses - Items issued to Public Officers for Personal Use	336,559	100,000	134,000	125,000
026	Caribbean Catastrophe Risk Insurance Facility Segregated Portfolio Company (CCRIF SPC)	9,872,993	3,000,000	3,000,000	3,000,000
027	Withdrawal, Redemption, Demonetization of One Cent Coins	7	25	25	25
028	Revaluation of Domestic Currencies	-	-	-	-
029	Recovery of financial assistance from CL Financial Limited and its affiliates	39,053,110	-	654,465,100	1,750,000,000
		113,952,465	74,931,025	711,155,725	1,806,481,025
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Excise Warehouse (Ch. 78:50)	1,282,381	1,100,000	1,158,000	1,200,000
	Other (Miscellaneous) Carried Forward	302,668,112	92,526,735	970,773,743	2,013,573,725

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other (Miscellaneous) - Brought Forward	302,668,112	92,526,735	970,773,743	2,013,573,725
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Refund of Repatriation Expenses (Ch. 18:01) (Sub-Item 001 formerly under NS2 Ministry of National Security)	-	-	-	-
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Refund of Repatriation Expenses (Ch. 18:01) (Sub-Item 001 now under H02 Ministry of Homeland Security)	-	-	-	-
PL1	PERMANENT SECRETARY MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL1 MINISTRY OF PLANNING AND DEVELOPMENT)				
003	Damages and Recovery of Cost - Environmental Management Authority (Ch. 35:05) (Sub-Item 003 formerly under PL1 Ministry of Planning and Development)	425,516	200,000	776,700	500,000
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
001	Proceeds from Best Village (Sub-Item 001 now under CD1 Ministry of Culture and Community Development)	-	-	-	-
TE1	PERMANENT SECRETARY MINISTRY OF TERTIARY EDUCATION AND SKILLS TRAINING				
001	Recoveries of Expenses from Government Scholars (Sub-Item 001 formerly under ED1 Ministry of Education)	-	22,000,000	20,050,600	21,000,000
	Other (Miscellaneous) Carried Forward	303,093,628	114,726,735	991,601,043	2,035,073,725

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other (Miscellaneous) - Brought Forward	303,093,628	114,726,735	991,601,043	2,035,073,725
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Overtime to Maritime Services Division	-	5,000	5,300	5,000
002	Navigational Aids Dues (formerly Operation and Maintenance of Navigational Aids) (Ch. 50:10)	-	6,000,000	5,450,700	6,500,000
003	Surveys and Examinations (Ch. 50:08) (Sub-Items 001-003 formerly under WT3 Ministry of Works and Transport)	-	55,000	39,400	35,000
		-	6,060,000	5,495,400	6,540,000
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Overtime to Maritime Services Division	2,745	-	-	-
002	Navigational Aids Dues (formerly Operation and Maintenance of Navigational Aids) (Ch. 50:10)	6,558,507	-	-	-
003	Surveys and Examinations (Ch. 50:08) (Sub-Items 001-003 now under W12 Ministry of Works and Infrastructure)	54,195	-	-	-
		6,615,447	-	-	-
	Sub-Head Total	309,709,075	120,786,735	997,096,443	2,041,613,725

Trinidad and Tobago

Head 08 - REPAYMENT OF PAST LENDING

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
03	Repayment of Loans by Public Enterprises	676,978,408	1,500,000	170,165,000	1,300,000
04	Repayment of Loans by Other Enterprises	20,074	30,000	25,000	25,000
06	Repayment of Other Loans	6,744,550	6,780,000	7,610,200	8,397,510
07	Repayment of International Loans	-	-	-	-
	Total	683,743,032	8,310,000	177,800,200	9,722,510

Estimates 2027	9,722,510
Revised Estimates 2026	177,800,200
Decrease	168,077,690

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
03	Repayment of Loans by Public Enterprises				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
029	UDECOTT	675,940,000	-	168,865,000	-
HS1	PERMANENT SECRETARY MINISTRY OF HOUSING (FORMERLY HS1 MINISTRY OF HOUSING AND URBAN DEVELOPMENT)				
003	Shelter Construction Financing Facility (Sub-Item 003 formerly under HS1 Ministry of Housing and Urban Development)	1,038,408	1,500,000	1,300,000	1,300,000
	Sub-Head Total	676,978,408	1,500,000	170,165,000	1,300,000

Trinidad and Tobago

Head 08 - REPAYMENT OF PAST LENDING

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Repayment of Loans by Other Enterprises				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
016	Principal Repayment on Liquidity Support to the GORTT by Credit Unions	20,074	30,000	25,000	25,000
	Sub-Head Total	20,074	30,000	25,000	25,000
06	Repayment of Other Loans				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
011	Government of St. Lucia	6,744,550	6,780,000	7,610,200	6,780,000
012	Government of Grenada	-	-	-	1,617,510
	Sub-Head Total	6,744,550	6,780,000	7,610,200	8,397,510

Trinidad and Tobago

Head 09 - CAPITAL REVENUE

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Sale of Assets	2,764,492	703,515,000	478,407,700	303,015,000
07	Unspent Balances Stat. Boards & Similar Bodies	2,001,043	4,000,000	4,000,000	4,000,000
09	Grants	3,536,740	3,646,000	38,432,500	4,600,000
10	Extraordinary	1,445,989,846	-	30,017,297	-
12	Transfers from Funds	-	-	-	-
Total		1,454,292,121	711,161,000	550,857,497	311,615,000

Estimates 2027	311,615,000
Revised Estimates 2026	550,857,497
Decrease	239,242,497

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Sale of Assets				
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA5 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Sale of Lands, Formerly Owned by Caroni (1975) Ltd (Sub-Item 001 now under LA5 Ministry of Land and Legal Affairs)	2,764,492	-	-	-
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
002	Sale of Other Assets	-	700,000,000	475,392,700	300,000,000
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Sale of Lands, Formerly Owned by Caroni (1975) Ltd (Sub-Item 001 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	3,500,000	3,000,000	3,000,000
	Sale of Assets Carried Forward	2,764,492	703,500,000	478,392,700	303,000,000

Trinidad and Tobago

Head 09 - CAPITAL REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Sale of Assets - Brought Forward	2,764,492	703,500,000	478,392,700	303,000,000
PA1	PERMANENT SECRETARY MINISTRY OF PUBLIC ADMINISTRATION AND ARTIFICIAL INTELLIGENCE (FORMERLY PA1 MINISTRY OF PUBLIC ADMINISTRATION)				
001	Sale of Government Buildings	-	-	-	-
002	Sale of Quarters of former Defence Officers - Diamond Vale (Sub-Items 001-002 formerly under PA1 Ministry of Public Administration)	-	15,000	15,000	15,000
		-	15,000	15,000	15,000
	Sub-Head Total	2,764,492	703,515,000	478,407,700	303,015,000
07	Unspent Balances Stat. Boards & Similar Bodies				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Unspent Balances Stat. Boards & Similar Bodies	2,001,043	4,000,000	4,000,000	4,000,000
	Sub-Head Total	2,001,043	4,000,000	4,000,000	4,000,000
09	Grants				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Grants	3,536,740	3,646,000	38,432,500	4,600,000
	Sub-Head Total	3,536,740	3,646,000	38,432,500	4,600,000

Trinidad and Tobago

Head 09 - CAPITAL REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
10	Extraordinary				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
010	Extraordinary Receipts	1,429,823,849	-	346,000	-
017	Residual Balance from the Bank Account of the Revenue Authority of Trinidad and Tobago (TTRA)	-	-	2,522,447	-
		1,429,823,849	-	2,868,447	-
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
018	Liquidation of Seafood Industry Development Co. Ltd	1,165,997	-	-	-
019	Winding Up of Union Estate Electricity Generation Company LTD (UEEGCL)	-	-	-	-
023	Winding-up of Secondary Road Rehabilitation and Improvement Company Ltd. (SRRIC)	15,000,000	-	-	-
024	BWIA West Indies Airways Limited (BWIA)	-	-	27,148,850	-
		16,165,997	-	27,148,850	-
	Sub-Head Total	1,445,989,846	-	30,017,297	-
12	Transfers from Funds				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
002	Transfer from Caroni Reserve Fund	-	-	-	-
003	Transfer of Balance from the CARICOM Trade Support Fund	-	-	-	-
	Sub-Head Total	-	-	-	-

Trinidad and Tobago

Head 10 – BORROWING

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
01	Domestic	9,434,959,349	8,111,341,000	7,754,097,000	3,000,000,000
02	Foreign	1,263,799,209	10,853,927,000	12,135,707,635	5,436,491,074
Total		10,698,758,558	18,965,268,000	19,889,804,635	8,436,491,074

Estimates 2027	8,436,491,074
Revised Estimates 2026	19,889,804,635
Decrease	11,453,313,561

Trinidad and Tobago

Head 11 – EXTRAORDINARY RECEIPTS

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
02	Transfers from the Heritage and Stabilisation Fund	2,775,678,061	–	2,565,218,135	–
03	Previous Years Adjustment	–	–	–	–
Total		2,775,678,061	–	2,565,218,135	–

Estimates 2027	–
Revised Estimates 2026	2,565,218,135
Decrease	2,565,218,135

DRAFT ESTIMATES OF REVENUE

TOBAGO

2027

ALSO INCLUDED IN MAIN REVENUE ESTIMATES

DRAFT ESTIMATES, TOBAGO, FOR 2027

Abstract of Estimated Revenue for the year ending 30th September 2027, Revised Estimates of Revenue, 2026 and Actual Revenue, 2025

Head	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
	$	$	$	$
TAX REVENUE				
01. TAXES ON INCOME AND PROFITS	165,431,542	139,235,000	142,307,250	136,232,000
02. TAXES ON PROPERTY	1,904,615	400,000	280,135	200,000
03. TAXES ON GOODS AND SERVICES	53,296,436	59,675,250	48,396,230	50,947,170
04. TAXES ON INTERNATIONAL TRADE	1,846,675	2,200,500	1,800,000	2,000,500
05. OTHER TAXES	8,366,088	3,200,000	3,200,000	3,200,000
TOTAL TAX REVENUE	230,845,356	204,710,750	195,983,615	192,579,670
NON-TAX REVENUE				
06. PROPERTY INCOME	65,961	121,000	46,500	71,000
07. OTHER NON-TAX REVENUE	3,795,558	3,428,200	4,508,750	4,734,600
TOTAL NON-TAX REVENUE	3,861,519	3,549,200	4,555,250	4,805,600
GRAND TOTAL	234,706,875	208,259,950	200,538,865	197,385,270

DRAFT ESTIMATES OF REVENUE - TOBAGO, 2027 Head : 01

Head 01 - TAXES ON INCOME AND PROFITS

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
02	Other Companies (Ch. 75:02)	15,956,207	13,500,000	10,000,000	12,000,000
03	Individuals (Ch. 75:01)	133,013,263	110,000,000	120,000,000	110,000,000
04	Withholding Tax (Ch. 75:01)	21,061	35,000	27,250	32,000
07	Business Levy (Ch. 75:02)	8,142,593	7,800,000	5,000,000	6,500,000
09	Health Surcharge (Ch. 75:05)	8,298,418	7,900,000	7,200,000	7,500,000
10	Landlord Surcharge	-	-	80,000	200,000
Total		165,431,542	139,235,000	142,307,250	136,232,000

Estimates 2027	136,232,000
Revised Estimates 2026	142,307,250
Decrease	6,075,250

Head 02 - TAXES ON PROPERTY

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Lands and Buildings Taxes	588,057	400,000	220,000	200,000
03	Property Tax	1,316,558	-	60,135	-
	Total	1,904,615	400,000	280,135	200,000

Estimates 2027		200,000
Revised Estimates 2026		280,135
Decrease		80,135

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Lands and Buildings Taxes				
R08	REVENUE OFFICER IV TOBAGO				
001	Lands and Buildings Taxes (Ch. 76:04)	588,057	400,000	220,000	200,000
	Sub-Head Total	588,057	400,000	220,000	200,000
03	Property Tax				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Property Tax (Act No. 18 of 2009)	1,316,558	-	60,135	-
	Sub-Head Total	1,316,558	-	60,135	-

Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Liquor & Miscellaneous Business Licences & Fees	969,965	1,110,850	1,997,620	2,669,600
05	Motor Vehicles Taxes and Duties	3,883,865	5,290,600	4,416,760	3,984,120
06	Other	11,944,064	10,270,800	8,981,350	9,292,450
07	Value Added Tax	36,498,542	43,000,000	33,000,000	35,000,000
08	Alcohol and Tobacco Taxes	-	3,000	500	1,000
	Total	53,296,436	59,675,250	48,396,230	50,947,170

Estimates 2027		50,947,170
Revised Estimates 2026		48,396,230
Increase		2,550,940

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Liquor & Miscellaneous Business Licences & Fees				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
003	Spirit Retailers,Towns (Ch. 84:10)	27,000	25,000	25,000	36,000
004	Spirit Retailers,Elsewhere (Ch. 84:10)	123,750	140,000	430,000	457,000
007	Spirit Grocers,Elsewhere (Ch. 84:10)	290,250	300,000	800,000	863,000
008	Spirit Dealers (Ch. 84:10)	-	-	-	-
009	Special Hotel, up to 15 bedrooms (Ch. 84:10)	13,500	22,500	27,000	27,000
010	Special Hotel,16-49 bedrooms (Ch. 84:10)	45,000	60,000	87,400	87,400
011	Special Hotel,50-150 bedrooms (Ch. 84:10)	54,000	65,000	75,000	128,000
012	Special Hotel, more than 150 bedrooms (Ch. 84:10)	9,000	12,000	18,000	18,000
013	Hotel Spirit,up to 15 bedrooms (Ch. 84:10)	-	2,250	-	4,500
014	Hotel Spirit,16-49 bedrooms (Ch. 84:10)	-	2,000	-	4,500
015	Hotel Spirit, 50-150 bedrooms (Ch. 84:10)	-	1,000	-	4,500
019	Restaurant,Elsewhere (Ch. 84:10)	4,500	4,500	9,000	13,500
022	Special Restaurant,Elsewhere (Ch. 84:10)	367,875	450,000	483,200	981,000
025	Night Bar, Elsewhere (Ch. 84:10)	4,500	200	9,000	9,000
028	Wine Retailers,Elsewhere (Ch. 84:10)	675	500	4,670	6,750
029	Wine Merchants (Ch. 84:10)	675	800	1,350	1,350
038	Clubs (Ch.21:01)	3,000	5,000	3,000	3,000
		943,725	1,090,750	1,972,620	2,644,500
	Liquor & Miscellaneous Business Licences & Fees Carried Forward	943,725	1,090,750	1,972,620	2,644,500

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Liquor & Miscellaneous Business Licences & Fees - Brought Forward	943,725	1,090,750	1,972,620	2,644,500
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	Occasional (Ch. 84:10)	26,240	20,000	25,000	25,000
002	Transfer Fees (Ch. 84:10)	-	100	-	100
		26,240	20,100	25,000	25,100
	Sub-Head Total	969,965	1,110,850	1,997,620	2,669,600
05	Motor Vehicles Taxes and Duties				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Motor Vehicles Taxes (Ch. 48:50)	-	10,000	-	10,000
003	Tax on Transfer of Used Motor Vehicles (Ch. 48:50)	1,116,300	1,800,000	1,060,000	1,050,000
		1,116,300	1,810,000	1,060,000	1,060,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Motor Vehicles Taxes (Ch. 48:50)	29,045	50,000	25,000	30,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY MT2 MINISTRY OF WORKS AND TRANSPORT)				
002	3-Year Driving Permits (Ch. 48:50)	-	2,000	4,500	3,500
003	1-Year Driving Permits (Ch. 48:50)	-	2,000	2,000	2,000
004	Provisional Driving Permits (Ch. 48:50)	-	65,000	60,000	60,000
005	Conductors' Permits (Ch. 48:50)	-	-	-	-
006	Duplicate Permits (Ch. 48:50)	-	45,000	32,000	32,000
007	Taxi Drivers' Licences (Ch. 48:50)	-	2,000	1,340	1,200
008	Examination of Drivers (Ch. 48:50)	-	500,000	413,000	415,000
009	Road Permits (Ch. 48:50)	-	25,000	20,000	16,000
010	Inspection Fees (Ch. 48:50)	-	430,000	283,000	250,000
011	Driving Certificates (Ch. 48:50)	-	30,000	24,000	24,000
012	Dealers' Licences (Ch. 48:50)	-	45,000	40,000	40,000
013	Registration of Motor Vehicles (Ch. 48:50)	-	120,000	55,000	55,000
014	Certified Extracts of Register (Ch. 48:50)	-	420,000	415,000	400,000
	Motor Vehicles Taxes and Duties Carried Forward	1,145,345	3,546,000	2,434,840	2,388,700

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
05	Motor Vehicles Taxes and Duties - Brought Forward	1,145,345	3,546,000	2,434,840	2,388,700
015	Changes of Ownership (Ch. 48:50)	-	25,000	20,000	20,000
016	Amendments to Register (Ch. 48:50)	-	115,000	115,000	115,000
018	Examination Study Guides (Ch. 48:50)	-	25,000	20,000	22,500
019	Refund of Travelling Expenses	-	1,200	700	500
020	Miscellaneous	-	-	-	-
022	Licence Endorsements (Ch. 48:50)	-	7,000	5,400	5,400
023	Processing of H-Vehicles Applications (Ch. 48:50)	-	3,500	2,400	3,000
025	Renewal of Taxi Driver Licence/Badge (Ch. 48:50)	-	13,000	13,000	13,000
026	Application for Maxi-Taxi Licence (Ch. 48:53)	-	1,000	1,700	1,700
031	5 Year Driving Permits (Ch. 48:50)	-	1,500,000	1,500,000	1,200,000
032	4 Year Driving Permits (Ch. 48:50)	-	3,000	7,200	3,500
033	2 Year Driving Permits (Ch. 48:50)	-	1,500	3,300	2,500
034	Subsequent Duplicate of a Licence or Permit (Ch. 48:50)	-	9,000	12,900	8,000
035	Duplicate Licence\Badge for Taxi Drivers (Ch. 48:50)	-	400	320	320
036	Subsequent Duplicate Licence\Badge for Taxi Drivers (Ch. 48:50)	-	-	-	-
037	10 Year Driving Permits (Ch. 48:50) (Sub-Items 002-037 formerly under MT2 Ministry of Works and Transport)	-	40,000	280,000	200,000
		-	3,430,600	3,331,760	2,894,120
MT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
002	3-Year Driving Permits (Ch. 48:50)	1,800	-	-	-
003	1-Year Driving Permits (Ch. 48:50)	1,640	-	-	-
004	Provisional Driving Permits (Ch. 48:50)	65,590	-	-	-
005	Conductors' Permits (Ch. 48:50)	-	-	-	-
006	Duplicate Permits (Ch. 48:50)	32,480	-	-	-
007	Taxi Drivers' Licences (Ch. 48:50)	1,160	-	-	-
008	Examination of Drivers (Ch. 48:50)	471,625	-	-	-
009	Road Permits (Ch. 48:50)	18,090	-	-	-
010	Inspection Fees (Ch. 48:50)	229,800	-	-	-
011	Driving Certificates (Ch. 48:50)	27,405	-	-	-
012	Dealers' Licences (Ch. 48:50)	40,000	-	-	-
013	Registration of Motor Vehicles (Ch. 48:50)	55,700	-	-	-
014	Certified Extracts of Register (Ch. 48:50)	406,000	-	-	-
015	Changes of Ownership (Ch. 48:50)	19,270	-	-	-
016	Amendments to Register (Ch. 48:50)	107,275	-	-	-
018	Examination Study Guides (Ch. 48:50)	22,395	-	-	-
	Motor Vehicles Taxes and Duties Carried Forward	2,645,575	5,290,600	4,416,760	3,984,120

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
05	Motor Vehicles Taxes and Duties - Brought Forward	2,645,575	5,290,600	4,416,760	3,984,120
019	Refund of Travelling Expenses	500	-	-	-
020	Miscellaneous	-	-	-	-
022	Licence Endorsements (Ch. 48:50)	5,390	-	-	-
023	Processing of H-Vehicles Applications (Ch. 48:50)	3,220	-	-	-
025	Renewal of Taxi Driver Licence/Badge (Ch. 48:50)	9,640	-	-	-
026	Application for Maxi-Taxi Licence (Ch. 48:53)	1,700	-	-	-
031	5 Year Driving Permits (Ch. 48:50)	1,090,500	-	-	-
032	4 Year Driving Permits (Ch. 48:50)	2,320	-	-	-
033	2 Year Driving Permits (Ch. 48:50)	1,600	-	-	-
034	Subsequent Duplicate of a Licence or Permit (Ch. 48:50)	6,900	-	-	-
035	Duplicate Licence\Badge for Taxi Drivers (Ch. 48:50)	520	-	-	-
036	Subsequent Duplicate Licence\Badge for Taxi Drivers (Ch. 48:50)	-	-	-	-
037	10 Year Driving Permits (Ch. 48:50) (Sub-Items 002-037 now under TP2 Ministry of Transport and Civil Aviation)	116,000	-	-	-
		2,738,520	-	-	-
	Sub-Head Total	3,883,865	5,290,600	4,416,760	3,984,120
06	Other				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
002	Wild Animals and Birds (Ch. 67:01) (Sub-Item 002 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	25,000	26,000	28,000
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
002	Wild Animals and Birds (Ch. 67:01) (Sub-Item 002 now under AF1 Ministry of Agriculture and Fisheries)	27,200	-	-	-
	Other Carried Forward	27,200	25,000	26,000	28,000

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other - Brought Forward	27,200	25,000	26,000	28,000
AT4	CHIEF STATE ATTORNEY (FORMERLY CHIEF STATE SOLICITOR) OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Commissioner of Affidavits (Ch. 6:52) (Sub-Item 001 now under LA3 Ministry of Land and Legal Affairs)	900	-	-	-
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Marketing Licences (Retail at Petrol Stations,etc) (Ch. 62:01)	4,000	-	4,000	4,000
003	Pipe Lines Licences (Ch. 62:01)	-	-	-	-
006	Marketing Licences for Petroleum By-products (Ch. 62:01)	-	-	-	-
		4,000	-	4,000	4,000
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
004	Tax Clearance Certificates (Ch. 75:01 and Ch. 75:06)	57,700	56,800	58,000	58,000
005	Moneylenders (Ch. 84:04)	1,000	1,500	1,000	1,000
006	Pawnbrokers (Ch. 84:05)	3,500	2,500	2,500	2,500
015	Hotel Room Tax (Ch. 77:01)	10,632,477	9,200,000	8,000,000	8,300,000
019	Transaction Tax on Financial Services (Ch. 77:01)	-	91,000	-	-
020	Insurance Premium Tax (Ch. 77:01)	21,563	1,500	4,500	5,000
021	Club Gaming Tax (Ch. 21:01)	980,269	800,000	500,000	500,000
		11,696,509	10,153,300	8,566,000	8,866,500
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
003	Application for Registration of a Pesticide (Ch. 30:03)	400	1,000	400	400
005	Application for Licensing of Premises for Pesticides (Ch. 30:03)	10,800	7,000	14,000	12,000
006	Application for Shopkeeper Licence to Sell Drugs (Ch. 29:52)	1,250	2,000	1,250	1,250
		12,450	10,000	15,650	13,650
	Other Carried Forward	11,741,059	10,188,300	8,611,650	8,912,150

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other - Brought Forward	11,741,059	10,188,300	8,611,650	8,912,150
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Departure Tax - Ports other than Airports (Ch. 77:01) (Sub-Item 001 formerly under NS2 Ministry of National Security)	-	4,000	11,000	11,000
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Firearms and Ammunition (Ch.16:01)	-	65,000	340,000	350,000
002	Fees for Pepper Spray Permits (Ch. 16:01 - Act No. 7 of 2021) (Sub-Items 001-002 formerly under NS3 Trinidad and Tobago Police Service)	-	300	400	500
		-	65,300	340,400	350,500
LA3	PERMANENT SECRETARY MINISTRY OF LAND AND LEGAL AFFAIRS				
001	Commissioner of Affidavits (Ch. 6:52) (Sub-Item 001 formerly under AT4 Office of the AG and Ministry of Legal Affairs)	-	700	900	900
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
002	Cinema (Ch. 20:10)	-	1,500	-	-
003	Explosives (Ch. 16:02)	2,250	1,000	2,000	2,000
004	Sale of Old Metal and Marine Stores (Ch. 84:07)	-	-	-	-
005	Hucksters and Pedlars (Ch. 84:09)	-	-	-	-
006	Precious Metals and Stones (Ch. 84:06)	600	-	1,000	1,000
008	Theatres and Dance Halls (Ch. 21:03)	2,100	4,500	2,000	2,000
009	Tourist Guides (Ch. 11:02)	-	-	-	-
		4,950	7,000	5,000	5,000
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Departure Tax - Ports other than Airports (Ch. 77:01) (Sub-Item 001 now under H02 Ministry of Homeland Security)	11,175	-	-	-
	Other Carried Forward	11,757,184	10,265,300	8,968,950	9,279,550

Head 03 - TAXES ON GOODS AND SERVICES

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other - Brought Forward	11,757,184	10,265,300	8,968,950	9,279,550
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW H03 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Firearms and Ammunition (Ch.16:01)	171,830	-	-	-
002	Fees for Pepper Spray Permits (Ch. 16:01 - Act No. 7 of 2021) (Sub-Items 001-002 now under H03 Trinidad and Tobago Police Service)	-	-	-	-
		171,830	-	-	-
PU1	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES				
007	Housing Electricians (Ch. 54:71)	9,000	2,000	6,700	6,700
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Bailiffs - (Ch. 4:61 - Act No. 58 of 2000)	500	-	500	1,000
WI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Certificates of Competence (Ch. 50:08 and Ch. 50:10)	-	-	-	100
003	Motor Launches (Ch. 50:08)	-	1,000	2,400	2,400
005	Registration of Ships (Ch 50:10)	-	2,500	2,200	2,200
008	Boatmasters and Boat Engineers Licences (Ch. 50:10) (Sub-Items 001,003,005 and 008 formerly under WT3 Ministry of Works and Transport)	-	-	600	500
		-	3,500	5,200	5,200
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW WI2 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Certificates of Competence (Ch. 50:08 and Ch. 50:10)	50	-	-	-
003	Motor Launches (Ch. 50:08)	2,875	-	-	-
005	Registration of Ships (Ch 50:10)	2,125	-	-	-
008	Boatmasters and Boat Engineers Licences (Ch. 50:10) (Sub-Items 001,003,005 and 008 now under WI2 Ministry of Works and Infrastructure)	500	-	-	-
		5,550	-	-	-
	Sub-Head Total	11,944,064	10,270,800	8,981,350	9,292,450

Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
07	Value Added Tax				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Value Added Tax (Ch. 75:06) Act No. 37 of 1989	36,498,542	43,000,000	33,000,000	35,000,000
	Sub-Head Total	36,498,542	43,000,000	33,000,000	35,000,000
08	Alcohol and Tobacco Taxes				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
002	Tobacco Tax (Ch. 77:01)	-	3,000	500	1,000
	Sub-Head Total	-	3,000	500	1,000

Head 04 - TAXES ON INTERNATIONAL TRADE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Import Duties	1,846,675	2,200,500	1,800,000	2,000,500
	Total	1,846,675	2,200,500	1,800,000	2,000,500

Estimates 2027	2,000,500
Revised Estimates 2026	1,800,000
Increase	200,500

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Import Duties (Ch. 78:01)	1,846,675	2,200,000	1,800,000	2,000,000
004	Special Tax - Household Effects (Ch. 77:01)	-	-	-	-
005	Import Surcharge (Ch. 77:01)	-	500	-	500
		1,846,675	2,200,500	1,800,000	2,000,500
	Sub-Head Total	1,846,675	2,200,500	1,800,000	2,000,500

Head 05 - OTHER TAXES

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
01	Stamp Duties (Ch. 76:01)	8,366,088	3,200,000	3,200,000	3,200,000
Total		8,366,088	3,200,000	3,200,000	3,200,000

Estimates 2027		3,200,000
Revised Estimates 2026		3,200,000
		NIL

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income	61,961	113,000	46,500	71,000
02	Interest Income	-	-	-	-
03	Royalties	4,000	8,000	-	-
	Total	65,961	121,000	46,500	71,000

Estimates 2027		71,000
Revised Estimates 2026		46,500
Increase		24,500

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income				
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA5 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Ground Rents (excluding Quarries, Sand and Gravel Pits) (Ch. 57:01)	1,721	-	-	-
005	Rents of Housing Lots - Trinidad & Tobago Housing Development Corporation (Sub-Items 001 and 005 now under LA5 Ministry of Land and Legal Affairs)	32,165	-	-	-
		33,886	-	-	-
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Ground Rents (excluding Quarries, Sand and Gravel Pits)(Ch. 57:01)	-	3,000	6,500	6,000
005	Rents of Housing Lots - Trinidad & Tobago Housing Development Corporation (Sub-Items 001 and 005 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	25,000	30,000	30,000
		-	28,000	36,500	36,000
	Rental Income Carried Forward	33,886	28,000	36,500	36,000

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Rental Income - Brought Forward	33,886	28,000	36,500	36,000
PA1	PERMANENT SECRETARY MINISTRY OF PUBLIC ADMINISTRATION AND ARTIFICIAL INTELLIGENCE (FORMERLY PA1 MINISTRY OF PUBLIC ADMINISTRATION)				
001	Lease Payments/Rents of Government Buildings (Sub-Item 001 formerly under PA1 Ministry of Public Administration)	-	-	-	-
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
012	Proceeds from Dwight Yorke Stadium - Bacolet (Sub-Item 012 now under SY1 Ministry of Sport and Youth Affairs)	28,075	-	-	-
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS				
012	Proceeds from Dwight Yorke Stadium - Bacolet (Sub-Item 012 formerly under SP1 Ministry of Sport and Community Development)	-	85,000	10,000	35,000
WI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Rental of Vessels - Maritime Services (Sub-Item 001 formerly under WT3 Ministry of Works and Transport)	-	-	-	-
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW WI2 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Rental of Vessels - Maritime Services (Sub-Item 001 now under WI2 Ministry of Works and Infrastructure)	-	-	-	-
	Sub-Head Total	61,961	113,000	46,500	71,000

Head 06 - PROPERTY INCOME

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Interest Income				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
003	Interest on Loans and Advances				
17	Interest on Loans to Public Servants	-	-	-	-
	Sub-Head Total	-	-	-	-
03	Royalties				
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
003	Quarries, Sand and Gravel Pits (Ch. 61:03)	4,000	8,000	-	-
	Sub-Head Total	4,000	8,000	-	-

Head 07 - OTHER NON-TAX REVENUE

Sub-Head	Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges	3,233,080	2,930,000	3,985,250	4,210,300
02	Fines and Forfeitures	426,631	443,500	471,000	472,000
03	Pension Contributions	-	-	-	-
04	Non-Industrial Sales	23,496	27,100	21,700	24,600
06	Other (Miscellaneous)	112,351	27,600	30,800	27,700
	Total	3,795,558	3,428,200	4,508,750	4,734,600

Estimates 2027	4,734,600
Revised Estimates 2026	4,508,750
Increase	225,850

Sub-Head	Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
004	Veterinary Officers' Fees (Ch. 67:04) (Sub-Item 004 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	100	100	100
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
004	Veterinary Officers' Fees (Ch. 67:04) (Sub-Item 004 now under AL1 Ministry of Agriculture and Fisheries)	44	-	-	-
AT6	REGISTRAR GENERAL OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LA1 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Registrar General (Ch. 19:03)	960,359	-	-	-
	Administrative Fees and Charges Carried Forward	960,403	100	100	100

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	960,403	100	100	100
002	Application for Marriage Officers' Licence (Ch. 45:01)	150	-	-	-
003	Marriage Officers' Licence Fee (Ch. 45:01)	100	-	-	-
004	Renewal of Marriage Officers' Licence (Ch. 45:01) (Sub-Items 001-004 now under LA1 Ministry of Land and Legal Affairs)	6,400	-	-	-
		967,009	-	-	-
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION				
001	Fees for the Replacement of Identification Cards (Ch. 2:01)	16,100	16,000	11,000	15,000
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION				
004	External Examination - Local Fees for Candidates	6,045	6,500	6,500	6,500
012	Registration of Teachers	270	750	250	500
013	Examination Fees not Elsewhere Classified	306,168	250,000	250,000	250,000
014	Sale of Dictionary of Occupational Titles	-	-	-	-
015	Fees - Certified Examinations Statements and Transcripts	110	100	120	120
017	Examination Fees	905	600	900	900
		313,498	257,950	257,770	258,020
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
002	Warden's Search Fees	3,545	4,000	3,500	4,000
003	Landlord Surcharge - Registration Fee	-	-	-	500,000
		3,545	4,000	3,500	504,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Comptroller of Customs and Excise (Ch. 78:01)	169,700	150,000	150,000	170,000
002	Processing of Bills of Sight (Ch. 78:01)	-	1,000	-	-
003	Container Processing Fees (Ch. 78:01)	-	-	-	-
004	Customs Declaration Transaction User Fee (Ch. 78:01)	24,570	30,000	30,000	30,000
		194,270	181,000	180,000	200,000
	Administrative Fees and Charges Carried Forward	1,494,466	459,050	452,370	977,120

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	1,494,466	459,050	452,370	977,120
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
003	Chemist (Ch. 30:01) (Ch. 30:03)	60	300	-	300
H01	PERMANENT SECRETARY MINISTRY OF HOMELAND SECURITY (FORMERLY NS1 MINISTRY OF NATIONAL SECURITY)				
004	Work Permits - Duration Fees (Ch. 18:01) (Sub-Item 004 formerly under NS1 Ministry of National Security)	-	-	-	-
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Passport and Permit Fees (Ch. 18:01)	-	750,000	1,300,000	1,300,000
002	Immigration - Boarding and Clearing Fees (Ch. 18:01)	-	20,000	33,000	33,000
005	Restoration of Citizenship - Application Fees (Ch. 1:50)	-	100	100	100
006	Restoration of Citizenship - Certificate Fees (Ch. 1:50)	-	500	100	100
007	Issue of Letters Confirming Citizenship or Residence (Ch. 18:01) (Sub-Items 001-007 formerly under NS2 Ministry of National Security)	-	4,500	5,000	5,000
		-	775,100	1,338,200	1,338,200
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)				
003	Miscellaneous	-	400,000	400,000	400,000
004	Fees for Lodgement of Firearms (Ch. 16:01) (Sub-Items 003-004 formerly under NS3 Trinidad and Tobago Police Service)	-	-	10,000	10,000
		-	400,000	410,000	410,000
H04	CHIEF FIRE OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS4 MINISTRY OF NATIONAL SECURITY)				
001	Special Services (Ch. 35:50) (Sub-Item 001 formerly under NS4 Ministry of National Security)	-	35,000	35,000	35,000
	Administrative Fees and Charges Carried Forward	1,494,526	1,669,450	2,235,570	2,760,620

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	1,494,526	1,669,450	2,235,570	2,760,620
LA1	REGISTRAR GENERAL MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT6 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Registrar General (Ch. 19:03)	-	800,000	1,300,000	1,000,000
002	Application for Marriage Officers' Licence (Ch. 45:01)	-	-	1,500	1,500
003	Marriage Officers' Licence Fee (Ch. 45:01)	-	-	-	-
004	Renewal of Marriage Officers' Licence (Ch. 45:01) (Sub-Items 001-004 formerly under AT6 Office of the Attorney General and Ministry of Legal Affairs)	-	3,000	3,000	3,000
		-	803,000	1,304,500	1,004,500
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	District and Petty Civil Courts (Ch. 4:21)	-	-	-	-
002	Magistrates' Courts (Ch. 4:20)	-	-	-	-
003	Liquor Licences - Application Fees (Ch. 84:10)	-	200	-	-
004	Magistrates' Notes of Evidence (Ch. 4:20)	-	-	-	-
		-	200	-	-
NS1	PERMANENT SECRETARY MINISTRY OF NATIONAL SECURITY (NOW H01 MINISTRY OF HOMELAND SECURITY)				
004	Work Permits - Duration Fees (Ch. 18:01) (Sub-Item 004 now under H01 Ministry of Homeland Security)	-	-	-	-
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Passport and Permit Fees (Ch. 18:01)	753,650	-	-	-
002	Immigration - Boarding and Clearing Fees (Ch. 18:01)	17,900	-	-	-
005	Restoration of Citizenship - Application Fees (Ch. 1:50)	100	-	-	-
006	Restoration of Citizenship - Certificate Fees (Ch. 1:50)	-	-	-	-
	Administrative Fees and Charges Carried Forward	2,266,176	2,472,650	3,540,070	3,765,120

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	2,266,176	2,472,650	3,540,070	3,765,120
007	Issue of Letters Confirming Citizenship or Residence (Ch. 18:01) (Sub-Items 001-007 now under H02 Ministry of Homeland Security)	4,600	-	-	-
		776,250	-	-	-
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW H03 TRINIDAD AND TOBAGO POLICE SERVICE)				
003	Miscellaneous	419,550	-	-	-
004	Fees for Lodgement of Firearms (Ch. 16:01) (Sub-Items 003-004 now under H03 Trinidad and Tobago Police Service)	-	-	-	-
		419,550	-	-	-
NS4	CHIEF FIRE OFFICER MINISTRY OF NATIONAL SECURITY (NOW H04 MINISTRY OF HOMELAND SECURITY)				
001	Special Services (Ch. 35:50) (Sub-Item 001 now under H04 Ministry of Homeland Security)	33,865	-	-	-
PU1	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES				
004	Government Electrical Inspectors' Fees (Ch. 54:72)	444,999	400,000	400,000	400,000
SC1	DIRECTOR OF PERSONNEL ADMINISTRATION SERVICE COMMISSIONS DEPARTMENT				
001	Civil Service Entrance Examination Fees (Ch. 23:01)	54,000	45,000	35,000	35,000
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Registrar, Supreme Court (Ch. 4:01)	-	300	30	30
004	Marshal (Ch. 4:01)	-	50	-	-
		-	350	30	30
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Weighbridge Fees (Ch. 48:50)	-	12,000	10,000	10,000
	Administrative Fees and Charges Carried Forward	3,223,190	2,930,000	3,985,100	4,210,150

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
01	Administrative Fees and Charges - Brought Forward	3,223,190	2,930,000	3,985,100	4,210,150
008	Disability Parking Permit (Individual) (Sub-Item 001 & 008 formerly under MT2 Ministry of Works and Transport)	-	-	150	150
		-	12,000	10,150	10,150
MT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
001	Weighbridge Fees (Ch. 48:50)	9,740	-	-	-
008	Disability Parking Permit (Individual) (Sub-Items 001 & 008 now under TP2 Ministry of Transport and Civil Aviation)	150	-	-	-
		9,890	-	-	-
	Sub-Head Total	3,233,080	2,930,000	3,985,250	4,210,300
02	Fines and Forfeitures				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Fines and Seizures (Ch. 78:50)(Ch. 78:01)	1,750	16,000	5,000	5,000
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	Magistrates' Courts (Ch. 4:20)	20,731	15,000	54,000	54,000
002	Petty Civil Courts	-	-	-	-
003	Poundage Fees (Ch. 67:03)	2,200	2,000	2,000	2,000
005	Motor Vehicles and Road Traffic (Fixed Penalty) (Amendment) Regulations, 1984 (Ticket System) (Ch. 48:52)	-	-	-	-
		22,931	17,000	56,000	56,000
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Supreme Court (Ch. 4:01)	600	500	1,000	1,000
002	Poundage Fees (Ch. 4:01)	-	-	-	-
		600	500	1,000	1,000
	Fines and Forfeitures Carried Forward	25,281	33,500	62,000	62,000

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
02	Fines and Forfeitures - Brought Forward	25,281	33,500	62,000	62,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Fines - Late Registration of Transfer (Used Motor Vehicles) (Ch. 48:50)	-	10,000	9,000	10,000
002	Penalty - Late Renewal of Driving Permits (Ch. 48:50)	-	400,000	400,000	400,000
003	Fixed Penalty Traffic Ticketing System - Motor Vehicles and Road Traffic Act, (Amendment) Act No. 9 of 2017 (Sub-Items 001-003 formerly under WT2 Ministry of Works and Transport)	-	-	-	-
		-	410,000	409,000	410,000
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
001	Fines - Late Registration of Transfer (Used Motor Vehicles) (Ch. 48:50)	14,600	-	-	-
002	Penalty - Late Renewal of Driving Permits (Ch. 48:50)	386,750	-	-	-
003	Fixed Penalty Traffic Ticketing System - Motor Vehicles and Road Traffic Act, (Amendment) Act No. 9 of 2017 (Sub-Items 001-003 now under TP2 Ministry of Transport and Civil Aviation)	-	-	-	-
		401,350	-	-	-
	Sub-Head Total	426,631	443,500	471,000	472,000
03	Pension Contributions				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
006	Members of Parliament	-	-	-	-
	Sub-Head Total	-	-	-	-

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Non-Industrial Sales				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
012	Chaguaramas Agricultural Development Project (Sub-Item 012 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	1,100	1,500	1,100
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
012	Chaguaramas Agricultural Development Project (Sub-Item 012 now under AF1 Ministry of Agriculture and Fisheries)	607	-	-	-
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION				
001	Electoral - Sale of Lists (Ch. 2:01)	2,989	1,500	3,000	3,000
003	Electoral - Sale of Maps (Ch. 2:01)	540	800	800	1,000
004	Electoral - Sale of Reports (Ch. 2:01)	30	200	1,100	200
		3,559	2,500	4,900	4,200
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Sale of Spirits Stock Books (Ch. 84:10)	420	1,000	300	1,000
002	Sale of Certificate Books (Spirit Removal) (Ch. 84:10)	3,300	5,500	3,000	3,300
		3,720	6,500	3,300	4,300
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER				
001	Printing and Stationery	15,310	17,000	12,000	15,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
002	Sale of Inspection Stickers (Ch. 48:50) (Sub-Item 002 formerly under WT2 Ministry of Works and Transport)	-	-	-	-
	Non-Industrial Sales Carried Forward	23,196	27,100	21,700	24,600

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
04	Non-Industrial Sales - Brought Forward	23,196	27,100	21,700	24,600
MI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY MT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Sale of Records (Sub-Item 001 formerly under MT3 Ministry of Works and Transport)	-	-	-	-
MT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
002	Sale of Inspection Stickers (Ch. 48:50) (Sub-Item 002 now under TP2 Ministry of Transport and Civil Aviation)	-	-	-	-
MT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW MI2 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Sale of Records (Sub-Item 001 now under MI2 Ministry of Works and Infrastructure)	300	-	-	-
	Sub-Head Total	23,496	27,100	21,700	24,600
06	Other (Miscellaneous)				
FM1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
002	Recoveries of Overpayments Relating to Previous Years (Ch. 69:01)	94,421	6,000	6,000	6,000
005	Life Insurance Companies Salary Deduction Plan	458	600	500	500
008	Telephone, Telegram and Cablegram Charges	-	-	-	-
010	Sundry	22	100	300	300
025	Recovery of Expenses - Items issued to Public Officers for Personal Use	-	100	-	-
		94,901	6,800	6,800	6,800
	Other (Miscellaneous) Carried Forward	94,901	6,800	6,800	6,800

Head 07 - OTHER NON-TAX REVENUE

	Sub-Head / Receiver / Item / Sub-Item	2025 Actual	2026 Estimates	2026 Revised Estimates	2027 Estimates
		$	$	$	$
06	Other (Miscellaneous) - Brought Forward	94,901	6,800	6,800	6,800
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Overtime to Maritime Services Division	-	500	2,500	600
002	Navigational Aids Dues (formerly Operation and Maintenance of Navigational Aids) (Ch. 50:10)	-	20,000	20,000	20,000
003	Surveys and Examinations (Ch. 50:08) (Sub-Items 001-003 formerly under WT3 Ministry of Works and Transport)	-	300	1,500	300
		-	20,800	24,000	20,900
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Overtime to Maritime Services Division	250	-	-	-
002	Navigational Aids Dues (formerly Operation and Maintenance of Navigational Aids) (Ch. 50:10)	17,000	-	-	-
003	Surveys and Examinations (Ch. 50:08) (Sub-Items 001-003 now under W12 Ministry of Works and Infrastructure)	200	-	-	-
		17,450	-	-	-
	Sub-Head Total	112,351	27,600	30,800	27,700

APPENDIX I
RECEIVERS OF REVENUE AND CODES

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM	
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)	03/06(001-007) 07/01(001,003-004,006-010) 07/04(001-024)	
AG1	DEPUTY AUDITOR GENERAL AUDITOR GENERAL DEPARTMENT	07/06(001-010)	
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)	03/06(001-007) 07/01(001,003-004,006-010) 07/04(001-024)	
AL2	DIRECTOR OF SURVEYS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA4 MINISTRY OF LAND AND LEGAL AFFAIRS)	07/04(001-004)	
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA5 MINISTRY OF LAND AND LEGAL AFFAIRS)	06/01(001,005-006) 06/06(001,004) 07/01(001-007) 09/02(001)	
AT4	CHIEF STATE ATTORNEY (FORMERLY CHIEF STATE SOLICITOR) OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	03/06(001) 07/01(001-004) 07/06(001)	- Sub-Item 001 now under LA3 Ministry of Land and Legal Affairs

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM	
AT5	PERMANENT SECRETARY OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT5 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	07/04(001)	- Sub-Item 001 now under LA3 Ministry of Land and Legal Affairs
AT6	REGISTRAR GENERAL OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LA1 MINISTRY OF LAND AND LEGAL AFFAIRS)	07/01(001-004)	
AT7	CONTROLLER INTELLECTUAL PROPERTY OFFICE OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LA2 MINISTRY OF LAND AND LEGAL AFFAIRS)	07/01(001)	
CD1	PERMANENT SECRETARY MINISTRY OF CULTURE AND COMMUNITY DEVELOPMENT	06/01(001) 07/04(001)	- Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development
		07/06(001)	- Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION	07/01(001) 07/04(001-004)	
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION	06/01(001) 07/01(004,012-017)	
		07/06(001)	- Sub-Item 001 now under TE1 Ministry of Tertiary Education and Skills Training

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES	03/06(001-004,006,010-013,015,017) 06/03(001-003) 06/06(001-002) 07/01(001-020) 07/04(001) 07/06(001-002)
ET1	REGISTRAR EQUAL OPPURTUNITY TRIBUNAL	07/01(001)
FA1	PERMANENT SECRETARY MINISTRY OF FOREIGN AND CARICOM AFFAIRS	07/01(002) 07/06(001)
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE	06/02(001-003,005) 06/04(001-002) 06/05(001) 07/01(001-002) 07/02(001-002) 07/03(001-009) 07/04(001) 07/06(001-029) 08/03(029) 08/04(016) 08/06(011-012) 09/07(001) 09/09(001) 09/10(010,017) 09/12(002-003) 10/01-02 11/02-03

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE	01/01-10 02/03(001) 02/05(001) 03/05(001,003) 03/06(001,004-006,015,019-023) 03/07(001) 05/01 07/01(001-004)
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE	03/02(001-008) 03/04(001-040) 03/05(001) 03/06(004-006) 03/08(001-002) 03/09(001) 04/01(001-005) 04/02(001-003) 07/01(001-004) 07/02(001) 07/04(001-004) 07/06(001)
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)	03/03(004) 06/02(001) 06/04(002) 06/05(001) 06/06(001) 07/01(001) 09/02(002) 09/10(018-019,023-024)
FN6	PERMANENT SECRETARY MINISTRY OF FINANCE	07/02(001)

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM	
FN7	SUPERVISOR OF INSOLVENCY OFFICE OF THE SUPERVISOR OF INSOLVENCY	07/01(001)	
FN8	COMMISSIONER OF VALUATIONS MINISTRY OF FINANCE (NOW LA6 MINISTRY OF LAND AND LEGAL AFFAIRS)	07/01(001)	- Sub-Item 001 now under LA6 Commissioner of Valuations, Ministry of Land and Legal Affairs
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH	03/06(002-012) 07/01(003, 009) 07/04(003)	
HO1	PERMANENT SECRETARY MINISTRY OF HOMELAND SECURITY (FORMERLY NS1 MINISTRY OF NATIONAL SECURITY)	07/01(001-008)	
HO2	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)	03/06(001) 07/01(001-010) 07/02(001) 07/06(001)	
HO3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)	03/06(001-002) 07/01(001-005)	

Receivers of Revenue should note that:

(i) Items shown give the range of items under their Jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have Jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM
HO4	CHIEF FIRE OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS4 MINISTRY OF NATIONAL SECURITY)	07/01(001) 07/02(001)
HO5	COMMISSIONER OF PRISONS MINISTRY OF HOMELAND SECURITY (FORMERLY NS5 MINISTRY OF NATIONAL SECURITY)	07/02(001) 07/04(001)
HS1	PERMANENT SECRETARY MINISTRY OF HOUSING (FORMERLY HS1 MINISTRY OF HOUSING AND URBAN DEVELOPMENT)	06/06(003) 08/03(003)
IC1	REGISTRAR INDUSTRIAL COURT	07/02(001) 07/04(001)
IC2	REGISTRAR INTEGRITY COMMISSION	07/01(001)
LA1	REGISTRAR GENERAL MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT6 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	07/01(001-004)

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM	
LA2	CONTROLLER INTELLECTUAL PROPERTY OFFICE MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT7 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	07/01(001)	
LA3	PERMANENT SECRETARY MINISTRY OF LAND AND LEGAL AFFAIRS	03/06(001)	- Sub-Item 001 formerly under AT4 Office of the AG and Ministry of Legal Affairs
		07/04(001)	- Sub-Item 001 formerly under AT5 Office of the Attorney General
LA4	DIRECTOR OF SURVEYS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL2 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)	07/04(001-004)	
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)	06/01(001,005-006) 06/06(001,004) 07/01(001-007) 09/02(001)	
LA6	COMMISSIONER OF VALUATIONS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY FN8 MINISTRY OF FINANCE)	07/01(001)	- Sub-Item 001 formerly under FN8 Commissioner of Valuations, Ministry of Finance
LE1	PERMANENT SECRETARY MINISTRY OF LABOUR,SMALL AND MICRO ENTERPRISE DEVELOPMENT (FORMERLY LE1 MINISTRY OF LABOUR)	07/01(001-003)	- Sub-Items 002-003 formerly under YD1 Ministry of Youth Development and National Service

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY	03/04(001-002) 03/06(001-009) 07/01(001-005) 07/02(001-006)
NS1	PERMANENT SECRETARY MINISTRY OF NATIONAL SECURITY (NOW HO1 MINISTRY OF HOMELAND SECURITY)	07/01(001-008)
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW HO2 MINISTRY OF HOMELAND SECURITY)	03/06(001) 07/01(001-009) 07/02(001) 07/06(001)
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW HO3 TRINIDAD AND TOBAGO POLICE SERVICE)	03/06(001-002) 07/01(001-005)
NS4	CHIEF FIRE OFFICER MINISTRY OF NATIONAL SECURITY (NOW HO4 MINISTRY OF HOMELAND SECURITY)	07/01(001) 07/02(001)
NS5	COMMISSIONER OF PRISONS MINISTRY OF NATIONAL SECURITY (NOW HO5 MINISTRY OF HOMELAND SECURITY)	07/02(001) 07/04(001)

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM	
PA1	PERMANENT SECRETARY MINISTRY OF PUBLIC ADMINISTRATION AND ARTIFICIAL INTELLIGENCE (FORMERLY PA1 MINISTRY OF PUBLIC ADMINISTRATION)	06/01(001) 09/02(001-002)	
PL1	PERMANENT SECRETARY MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL1 MINISTRY OF PLANNING AND DEVELOPMENT)	07/06(003)	
PL2	DIRECTOR OF STATISTICS MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL2 MINISTRY OF PLANNING AND DEVELOPMENT)	07/01(001-002)	
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER	07/01(001) 07/04(001)	- Sub-Item 001 now under TR1 Ministry of Trade, Investment and Tourism
PU1	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES	03/06(007) 07/01(004-007)	
RO1	REVENUE OFFICER V ST GEORGE WEST, MINISTRY OF FINANCE	02/01(001)	

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM
R02	REVENUE OFFICER IV ST GEORGE EAST, MINISTRY OF FINANCE	02/01(001)
R03	REVENUE OFFICER IV CARONI / CHAGUANAS, MINISTRY OF FINANCE	02/01(001)
R04	REVENUE OFFICER IV ST ANDREW/ ST DAVID, MINISTRY OF FINANCE	02/01(001)
R05	REVENUE OFFICER IV ST PATRICK, MINISTRY OF FINANCE	02/01(001)
R06	REVENUE OFFICER IV NARIVA / MAYARO, MINISTRY OF FINANCE	02/01(001)
R07	REVENUE OFFICER IV VICTORIA, MINISTRY OF FINANCE	02/01(001)
R08	REVENUE OFFICER IV TOBAGO	02/01(001)
SC1	DIRECTOR OF PERSONNEL ADMINISTRATION SERVICE COMMISSIONS DEPARTMENT	07/01(001-002) 07/02(001)
SD1	PERMANENT SECRETARY MINISTRY OF THE PEOPLE ,SOCIAL DEVELOPMENT AND FAMILY SERVICES (FORMERLY SD1 MINISTRY OF SOCIAL DEVELOPMENT AND FAMILY SERVICES)	07/01(001)

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM	
SJ1	REGISTRAR SUPREME COURT - JUDICIARY		
		03/06(001) 07/01(001-005) 07/02(001-002) 07/04(001)	
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT		
		06/01(001-008,010-012,016)	- Sub-Items 001-008, 010-012 & 016 now under SY1 Ministry of Sport and Youth Affairs
		07/01(001)	- Sub-Item 001 now under SY1 Ministry of Sport and Youth Affairs
		07/04(003)	- Sub-Item 003 now under CD1 Ministry of Culture and Community Development
		07/06(001)	- Sub-Item 001 now under CD1 Ministry of Culture and Community Development
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS		
		06/01(001-008,010-016)	- Sub-Items 001-008,010-012 & 016 formerly under SP1 Ministry of Sport and Community Development Sub-Items 013-015 formerly under YD1 Ministry of Youth Development and National Service
		07/01(001)	- Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development
		07/04(001-002)	- Sub-Items 001-002 formerly under YD1 Ministry of Youth Development and National Service
TA1	REGISTRAR TAX APPEAL BOARD		
		07/01(001) 07/04(001)	

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM	
TC1	PERMANENT SECRETARY MINISTRY OF TOURISM, CULTURE AND THE ARTS		
		06/01(002-006)	- Sub-Items 002-006 now under TR1 Ministry of Trade, Investment and Tourism
		07/04(001)	- Sub-Item 001 now under CD1 Ministry of Culture and Community Development
TE1	PERMANENT SECRETARY MINISTRY OF TERTIARY EDUCATION AND SKILLS TRAINING		
		07/01(001)	
		07/06(001)	- Sub-Item 001 formerly under ED1 Ministry of Education
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)		
		03/05(001-037)	
		07/01(001-012)	
		07/02(001-003)	
		07/04(002)	
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)		
		03/03(001-003)	
		03/06(001-007)	
		06/01(001,003-007)	- Sub-Items 003-007 formerly under TC1 Ministry of Tourism, Culture and the Arts
		07/01(001-003)	- Sub-Item 003 formerly under PM1 Office of the Prime Minister
		07/02(001-011)	

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have Jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB-HEAD/ITEM	
MI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY MT3 MINISTRY OF WORKS AND TRANSPORT)		
		03/D6(001-008) 06/D1(001) 07/D1(001-003) 07/D4(001-002) 07/D6(001-003)	
MT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)		
		03/D5(001-037) 07/D1(001-011) 07/D2(001-003) 07/D4(002)	
MT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW MI2 MINISTRY OF WORKS AND INFRASTRUCTURE)		
		03/D6(001-008) 06/D1(001) 07/D1(001-003) 07/D4(001-002) 07/D6(001-003)	
YD1	PERMANENT SECRETARY MINISTRY OF YOUTH DEVELOPMENT AND NATIONAL SERVICE		
		06/D1(001-003)	- Sub-Items 001-003 now under SY1 Ministry of Sport and Youth Affairs
		07/D1(001-002)	- Sub-Items 001-002 now under LE1 Ministry of Labour-Small and Micro Enterprise Development
		07/D4(001-002)	- Sub-Items 001-002 now under SY1 Ministry of Sport and Youth Affairs

Receivers of Revenue should note that:

(i) Items shown give the range of items under their jurisdiction;

(ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under two (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls; and

(iii) Where the 2027 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.