



# CENTRAL BANK OF TRINIDAD AND TOBAGO

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January 20, 2021

**CIRCULAR LETTER:**

ALL LICENSED FINANCIAL INSTITUTIONS UNDER THE  
FINANCIAL INSTITUTIONS ACT, 2008  
ALL INSTITUTIONS REGISTERED UNDER THE INSURANCE ACT  
BANKERS ASSOCIATION OF TRINIDAD AND TOBAGO  
ASSOCIATION OF TRINIDAD AND TOBAGO INSURANCE COMPANIES  
INSTITUTE OF CHARTERED ACCOUNTANTS OF TRINIDAD AND TOBAGO  
TRINIDAD AND TOBAGO SECURITIES AND EXCHANGE COMMISSION

**REF: CB-OIFI-157/2021**

**SUBMISSION OF EXTERNAL AUDITOR REPORT PURSUANT TO SECTION 12.3 OF  
THE GUIDELINE ON THE IMPLEMENTATION OF THE TAX INFORMATION  
EXCHANGE AGREEMENTS, 2017 (“TIEAA GUIDELINE”)**

The Central Bank of Trinidad and Tobago advises that further to consideration of representations made on the continuing challenges posed by the COVID 19 pandemic, it has agreed to extend the timeframe for the submission of the external audit reports referenced in section 12.3 of the TIEAA Guideline to **June 30, 2021**.

Please be guided accordingly.

Yours sincerely

A handwritten signature in blue ink that reads "Patrick Solomon".

Patrick Solomon  
**INSPECTOR OF FINANCIAL INSTITUTIONS**