



Government of the Republic of Trinidad and Tobago

Ministry of Finance

# Public Notice

**Waiver of Penalties and Interests on National Insurance Contributions Payable Under the National Insurance Act, Chap. 32:01 for the Waiver Period December 20th 2023 to January 31st, 2024**

The Public is advised that, pursuant to section 2 of the Finance Act, 2023, which took legal effect on December 20, 2023, there is applicable to all employers registered with the National Insurance Board of Trinidad and Tobago prior to December 20, 2023, a waiver of **all penalties and interest** due and payable under section 39B of the National Insurance Act in respect of:

- (a) any contribution paid by an employer **prior to 20th December, 2023**; and
- (b) any contribution outstanding as at 19th December, 2023, by an employer where the contribution is paid during the **period 20th December, 2023 to 31st January, 2024**.

Kindly note that the waiver **does not affect the continuing obligation of an employer to pay contributions under the National Insurance Act**. Any outstanding contributions after the waiver period will incur reinstated penalties and interest that may accrue thereafter.

Please be guided accordingly.

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Website: [www.finance.gov.tt](http://www.finance.gov.tt)