



## Form TWR-2020

### Request for Waiver of Hotel, Restaurant and Tourism Tax for tax period March 2020

Form TWR-2020(Tax Waiver  
Request)

**General information:** Use **Form TWR-2020**, *Tax Waiver Request*.

Complete and submit **Form TWR-2020** to the Revenue Department, Ministry of Finance for a waiver of Hotel, Restaurant and Tourism Tax (HRTT). This can be submitted by mail (to the address above), email ([tcirevenuedepartment@gov.tc](mailto:tcirevenuedepartment@gov.tc)) or hand delivered (*ATTN: Permanent Secretary, Ministry of Finance, Waiver of Taxes*).

**Form TWR-2020** must be filed no later than twenty (20) days from the date that the first notice of the Waiver of Taxes was released.

The Revenue Department will **not** consider a waiver of taxes request unless **Form TWR-2020** is fully completed, signed, and sent to any of the above addresses with supporting documentation. The **Declaration** section of **Form TWR-2020** **MUST** be signed by the taxpayer or the person authorized to execute the return on behalf of the taxpayer.

Note that any waiver requests from taxpayers who have outstanding tax liabilities or unfulfilled HRTT filing obligations for tax period February 2020 will be denied.

**Do not use this form to request the waiver of taxes imposed in connection with an audit or for a penalty and interest not subject to waiver.**

**Additional information:** Questions regarding a waiver of tax request may be directed to the Revenue Department or Ministry of Finance (1) 649-338 5223

#### Part I Taxpayer Information

Taxpayer's name or Business Name		Business License Number		
Trading name (if different from Business Name)		Name of Business Agent (if Taxpayer is based outside Turks and Caicos)		
Mailing address (number and street)	Apt. no.	PO Box	Island	Country
Physical address (number and street) (if different from above)		Apt. no.	PO Box	Island Country
Daytime telephone number				
Cell:	Work:	For RD use <b>only</b> - Case Number		

#### Part II Waiver Information

Tax type(s) (HRTT)	Tax period(s): March 2020
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Amount to be Waived:

\$

What documentation is included to support your claim?

**Continue to Part III.**

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**Part III Facts and Circumstances**

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Provide as much detail as possible. **Attach any documentation that you believe will support your waiver request.** Use additional sheets as necessary. See *Supporting documents*, below, regarding the type of documentation you should consider attaching in support of your request.

1. How many employees were employed with your Business as at February 29, 2020?

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2. How many of the employees were employed, as at February 29, 2020, on a full-time basis?

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3. What is the number of employees/workers laid off due to Covid-19 Pandemic?

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4. How many employees/workers are placed on reduced work-hours due to Covid-19 Pandemic?

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5. Identify any additional information you believe Revenue Department should be aware of or otherwise consider in connection with your waiver request.

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**Supporting documents:**

- A copy of the tax remittance form/return for March 2020 paid in April 2020. It is a mandatory and a requirement for a waiver request to be processed.
- Proof of the number of employees employed as at January 31 and February 29, 2020 (Copy of **NIB monthly contribution statement for at least one of the periods above**).
- Proof of the number of full-time and part-time employees.
- Proof of the number of employees placed on reduced work-hours due to Covid-19 Pandemic.

- Proof of tax filing and payment for February 2020 (**copy of tax payment receipt**).
- Proof of valid Business License.

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**Declaration**

I/We declare under the ambit of law that:

- I/We have read and understand the provisions of TWR-2020;
- I/We have no outstanding tax liability for February 2020 tax period;
- I/We have no unfulfilled Revenue Department tax filing obligations as at February 29, 2020;
- I/We have answered each question to the best of my/our knowledge and belief;
- I/We have attached all documentation that supports my tax waiver request; **and**
- I/We understand that under section 62(3) of the Hotel, Restaurant and Tourism Tax (HRTT) Ordinance, providing false material information is liable for conviction on indictment to a fine of \$100,000 or imprisonment for a term of three years or to both, or on summary conviction to a fine of \$50,000 or imprisonment for a term of two years.

<b>Sign Here</b> .	Signature	Print name	Date
	Title		