

Version no: 1.1
Date Prepared: 14/07/2023
Date Revised: 08/04/2026



GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO
MINISTRY OF FINANCE



FINANCIAL INTELLIGENCE UNIT OF TRINIDAD AND TOBAGO

GUIDANCE TO FINANCIAL INSTITUTIONS ON THE PROCEDURES FOR SUBMITTING QUARTERLY TERRORIST REPORTS

In accordance with section 33(3) of the Anti-Terrorism Act, Chap. 12:07

Purpose

This Guidance is intended to provide assistance to Financial Institutions in complying with their obligations under section 33(3) of the Anti-Terrorism Act, Chap. 12:07.

FIUTT REFERENCE: GN/002/2024
Version 1.1 updated 8 April, 2026

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Date Prepared: 14/07/2023
Date Revised: 08/04/2026

VERSION	DATE	AUTHOR	DESCRIPTION	APPROVED BY	STATUS
1.0	14/07/2023	Legal Division	Approved Final Version	Director FIUTT	Final
1.1	11/02/2026	Legal Division	Virtual assets were included in the definition of property or funds on page 3. Required time for filing QTRs clarified under the section Obligations of Reporting Entities. Minor updates made to cover page.	Director FIUTT	Final

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INTRODUCTION

The Anti-Terrorism Act, Chap. 12:07 (“the ATA”) is designed to assist in combating terrorism and the financing of terrorism. It provides for the detection, prevention, prosecution, conviction and punishment of terrorist activities and the confiscation, forfeiture and seizure of terrorists’ assets and the assets of those involved in the financing of terrorism.

In keeping with its purpose, the ATA places obligations on Financial Institutions (*as defined in section 2 of the Proceeds of Crime Act, Chap 11:27*)¹, to ensure that terrorist’s funds are not transferred or hidden with or without intent to do so.

This guidance note is intended to aid Financial Institutions in the implementation of their obligations, under section 33(3) of the ATA and Regulation 8A of the Financial Obligations (Financing of Terrorism) Regulations (“the FO(FT)Rs”), to report to the FIUTT whether it has in its possession or control terrorist property. This guidance note does not address obligations on Terrorists Funds Reports (TFR) under sections 22AB and 22C of the ATA. For information on filing TFRs, please read the FIUTT’s [Guidance Terrorist Financing and Procedures on Reporting Terrorist Funds](#).

DEFINITIONS

- i. **Consolidated List of High Court Orders** means the list of Orders issued by the High Court of Trinidad and Tobago declaring an entity to be a listed entity pursuant to section 22B(3) of the ATA, as maintained by the FIUTT in accordance with section 22AA(2)(e) of the ATA;
- ii. **Designated Entity** means an individual or entity and their associates designated as terrorist entities by the United Nations Security Council, the 1267, 1989 and 2253 Committee or the 1988 Committee;
- iii. **List of Designated Entities** means the Lists published by the United Nations Security Council in relation to the 1267, 1989 and 2253 Committee or the 1988 Committee;
- iv. **Listed Entity** means an entity declared to be a listed entity in accordance with section 22B(3) of the ATA;
- v. **Terrorist Property** means (a) proceeds from the commission of a terrorist act; (b) property which has been, is being, or is likely to be used to commit a terrorist act; (c) property which has been collected for the purpose of funding a terrorist act or terrorist organisation; or (d) property belonging to a terrorist or terrorist organisation, as defined at section 2(1) of the ATA;
- vi. **Property or funds** means assets of any kind, whether corporeal or incorporeal, tangible or intangible, moveable or immovable, however acquired and legal documents or instruments in any form, including electronic or digital, evidencing title to, or interest in, such assets.

The following are examples of property or funds for the purpose of TFR:

- bank credits
- payment cards
- payment instruments
- shares
- securities
- virtual assets

¹ For the purposes of this Guidance Note, reference to “Financial Institutions” includes Non-Regulated Financial Institutions as defined in section 2(1) of the Financial Intelligence Unit of Trinidad and Tobago Act, Chap. 72:01.

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- travellers cheques
- bank cheques
- money orders
- bonds
- drafts
- letters of credit whether situated in Trinidad and Tobago or elsewhere

Also included are legal or equitable interests in:

- precious metals
- oil and other natural resources and their refined products
- modular refineries and related material
- other economic resources which may be used to obtain funds, goods or services

(*Please note that the above lists are not exhaustive).

OBLIGATIONS OF REPORTING ENTITIES

By virtue of **Section 33(3) of the ATA**, every Financial Institution is required to report **EVERY THREE (3) MONTHS** to the FIUTT:

- (a) If it is not in possession or control of terrorist property, that it is not in possession or control of such property; or
- (b) If it is in possession or control of terrorist property, that it is in possession or control of such property and the particulars relating to the persons, accounts and transactions involved and the total value of the property.

These reports are referred to as Quarterly Terrorist Property Reports 1 and 2 respectively (*hereinafter referred to as "QTR 1" and QTR 2" respectively*).

Section 33(6) of the ATA provides that every financial institution which fails to comply with its obligations in Section 33(3), commits an offence and is liable, on conviction of indictment, to imprisonment for five (5) years.

With the proclamation of the **FATF Compliance Act, 2025 (Act No. 7 of 2025) on 17 November 2025**, the date for filing a QTR 1 or QTR 2 has been clarified through new Regulation 8A of the Financial Obligations (Financing of Terrorism) Regulations ("FO(FT)Rs"). **All financial institutions are required to submit the relevant Quarterly Terrorist Report within seven (7) days of the end of every three calendar months.**

Additionally, action may be taken against a financial institution who fails to comply with Regulation 8A through the institution of an administrative penalty, in accordance with Regulation 8B of the FO(FT)Rs.

Financial institutions should note that enforcement action will be initiated by the relevant AML/CFT/CPF Supervisory Authority, as it deems fit, upon communication of the contravention by the FIUTT.

WHEN TO SUBMIT A QTR 1 or QTR 2 FORM TO THE FIUTT

The obligations under Section 33(3) of the ATA, requires Financial Institutions to report every three (3) months to the FIUTT, and Regulation 8A of the FO(FT)Rs further clarifies that the report under section

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33 of the ATA must be submitted no later than seven (7) days following the end of every three (3) calendar months.

The standards of the Financial Action Task Force (“FATF”) which require countries to adopt measures to ensure proper implementation of financial sanctions without delay. FATF explains ‘*the phrase without delay should be interpreted in the context the need to prevent the flight or dissipation of funds or other assets which are linked to terrorists, terrorist organisations, those who finance terrorism*’.

As such, Financial Institutions are obligated to consult the List of Designated Entities and the Consolidated List of High Court Orders on the last day of each three (3) month period in a calendar year (see section on [“Screening”](#) in this document).

The Compliance Officer of the Financial Institution is required to submit the relevant QTR to the FIUTT **no later than the seventh (7th) working day of the end of each three (3) month period**.

Sections 25(4) and (5) of the Interpretation Act, Chap. 3:01 are instructive in further understanding the computation of time for the filing of QTRs:

“Section 25 (4) Where the time limit by any law for the doing of anything expires or falls upon a Saturday, Sunday or a public holiday, the time extends to and the things may be done on the first following day that is not a Saturday, Sunday or a public holiday.”

“Section 25(5) Where by a written law a period of time prescribed for the doing of anything does not exceed seven days, Saturdays, Sundays and public holidays shall not be included in the computation of the time.”

Therefore, when calculating the seven (7) days following the last day of the end of each quarter, *Saturdays, Sundays and public holidays in Trinidad and Tobago* are not counted. Further, if the final due date for the QTR submission falls on a *Saturday, Sunday or Public Holiday in Trinidad and Tobago*, the due date for the submission will be the next working day. For example, if April 7 falls on a Saturday, the due date of the QTR submission for that calendar quarter will be Monday 9.

The following table gives an **example** of the due date of QTRs for each three (3) month period for the year 2026 (please calculate accordingly for each upcoming year):

End of three (3) month period (calendar quarter)	Final due date of QTR submission
March 31 (Tuesday)	April 13 (Good Friday, Easter Monday and following weekend not included)
June 30	July 9 (weekend not included)
September 30	October 9 (weekend not included)
December 31	January 12, 2027 (New Year’s Day and weekends not included)

QTR 1

Where the Compliance Officer has confirmed that the Financial Institution is not in possession of terrorist property for the relevant quarter, the Compliance Officer must submit a QTR 1 via the [reporting procedures](#) detailed in this Guidance.

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QTR 2

Where the Compliance Officer has confirmed that the Financial Institution has previously filed a Terrorist Funds Report (TFR) and *continues* to be in possession of terrorist property, i.e. each quarter following the first confirmation, the Compliance Officer must submit a **QTR 2** report via the [reporting procedures](#) detailed in this Guidance.

TFR

The FIUTT reminds all Compliance Officers, that upon **first confirmation** that the Financial Institution is in possession of terrorist property, a TFR must be submitted to the FIUTT **immediately** by registered mail or by hand. The Compliance Officer may also contact the Director of the FIUTT before dispatching the TFR. Please consult the [Guidance Terrorist Financing and Procedures on Reporting Terrorist Funds for further information on filing a TFR](#).

All TFRs and QTRs must be treated as confidential documents.

REPORTING PROCEDURE

To assist Financial Institutions in satisfying their legal obligations under Section 33(3) of the ATA, the FIUTT has developed a procedure by which the required information can be electronically submitted, via an online submission process, to the FIUTT utilising either a QTR 1 Form or a QTR 2 Form.

1. SCREENING

Prior to completing and submitting a QTR 1 Form or QTR 2 Form, each financial institution is required to verify its customers against the following lists:

- (a) [United Nations Security Council Resolution \(UNSCR\) 1267/1989/2253 Sanctions List](#) and [United Nations 1988 Sanctions Committee List](#) (together referred to as the “List of Designated Entities” in accordance with section 2(1) of the ATA²); and
- (b) [Trinidad and Tobago Consolidated List of Court Orders](#).

This process involves “screening” the names of the Designated Entities and Listed Entities against the Financial Institution’s list of customers, clients or members, clients or vice versa.

Screening customers against persons or entities identified on the above mentioned lists enables Financial Institutions to detect and verify whether any of its customers have been designated as terrorists and whether it has in its possession or control any terrorist property. This process should form part of the customer due diligence measures undertaken by the Financial Institution.

For the purpose of obligations under Section 33(3) of the ATA, this screening process ought to be conducted at intervals of every three months. In order to ensure accurate and appropriate filing of QTR Forms, Financial Institutions should screen its customer/client list against the most recent updated List of Designated Entities and Consolidated List of High Court Orders, prior to filing the relevant QTR Form.

² Please note that both the ISIL (Da'esh) & Al-Qaida Sanctions Committee List - UNSCR 1267/1989/2253, and the UN Security Council Sanctions Committee Established Pursuant to Resolution 1988 (Taliban) List are contained in the [United Nations Security Council Consolidated List](#). If you have consulted the United Nations Security Council Consolidated List, you would have consulted both the ISIL (Da'esh) & Al-Qaida Sanctions Committee List - UNSCR 1267/1989/2253, and the UN Security Council Sanctions Committee Established Pursuant to Resolution 1988 (Taliban) Lists, together with all other lists maintained by the UN Security Council.

*In the event that this screening process yields a **negative** result, the financial institution is required to complete and submit a QTR 1 Form to the FIUTT.*

*In the event that this screening process yields a **positive** result, the financial institution is required to complete and submit a QTR 2 Form to the FIUTT.*

Financial Institutions are reminded that **this is a separate procedure from the requirement to screen customers and/or clients at on-boarding and immediately upon receiving updates from the FIUTT on the List of Designated Entities and Consolidated List of High Court Orders pursuant to section 22AB of the ATA.** Please consult the [Guidance Terrorist Financing and Procedures on Reporting Terrorist Funds for further information on filing a TFR](#). Please note that Financial Institutions are encouraged to also screen their customers against any other globally recognised sanctions list they have incorporated into their regime (such as Office of Foreign Assets Control [OFAC]).

THE FIUTT TARGETED FINANCIAL SANCTIONS SEARCH TOOL

The Targeted Financial Sanctions Search Tool (TFS Search Tool) is managed by the FIUTT and provides Reporting Entities with an online tool to conduct searches of the known names and aliases of individuals and entities. This online tool replaces the previously used PDF Consolidated List of High Court Orders for the maintenance and circulation of the lists of designated and listed entities as required by section 22AA(2)(a), (b), (c), and (e) of the Anti-Terrorism Act, Chap. 12:07 (ATA).

Reporting entities should utilise this Tool when screening clients. For reporting entities with digitised systems, the Tool provides an updated Microsoft Excel spreadsheet of the Consolidated List of High Court Orders, which can be downloaded and incorporated into these digitised screening systems.

For reporting entities with less sophisticated systems, the updated Microsoft Excel spreadsheet of the Consolidated List of High Court Orders can also be downloaded and kept in your records as part of your evidence of having conducted the relevant screening at the required times.

The FIUTT TFS Search Tool can be accessed on the FIUTT's website and Reporting entities are advised to read the [TFS Search Tool User Guide](#) to ensure accurate usage of the FIUTT TFS Search Tool. Click here: [FIUTT TFS Search Tool](#)

2. SUBMISSION OF A QTR 1 OR QTR 2 FORM

Both QTR 1 and QTR 2 Forms can be accessed on the FIUTT's website by clicking the link:

>>[QTR1: QTR1 Form](#)

>>[QTR2: QTR2 Form](#)

Financial Institutions are required to complete the appropriate QTR Form in its entirety. That is, all mandatory fields must be completed and all other relevant information included. For your convenience, you are encouraged to have the relevant information available prior to starting the QTR Form.

Please note that you cannot save your information entered on the QTR Form and return to it at a later date. Once completed, selecting the "Submit" option will end the submission process. Upon submission of the QTR Form, it is then possible to print or download a copy for your records.

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N.B. The FIUTT is no longer accepting the submission of scanned QTR Forms via email or hand delivered hard copies. Submissions are to be completed utilising the digital form for the new FIUTT online QTR submission process.

Please see below for instructions on completing a QTR 1 and QTR 2 Form.

A. COMPLETION OF A QTR 1 FORM

The QTR 1 Form ought to be completed by the Compliance Officer and in his/her absence, the Alternate Compliance Officer.

Where, upon screening its customers against the [List of Designated Entities and Consolidated List of High Court Orders](#), the Compliance Officer of the Financial Institution has determined that a QTR 1 Form is the appropriate form to be submitted to the FIUTT, the following instructions apply:

1. Select your category of entity from **Question 1** and you will then be directed to the question regarding your corresponding entity type.
2. Select your entity name from the drop down box. If you do not see your entity's registered name in the drop down box, please contact the FIUTT via fiucompexams@gov.tt
3. Select the correct year and quarter for the corresponding reporting period.
4. Ensure that all fields in the QTR1 Form are answered truthfully for identification purposes.
5. Ensure the date submitted corresponds with the date you have completed the new FIUTT online QTR digital form.
6. Please click SUBMIT once you have completed the QTR1 Form.
7. You may now download and/or print a copy of your submission in keeping with your record keeping obligations.

*****Please note that the signature of the Compliance or the Alternate Compliance Officer is **not required** for the submission of this Form.***

The FIUTT QTR 1 Form may be accessed [here](#).

B. COMPLETION OF A QTR 2 FORM

The QTR 2 Form ought to be completed by the Compliance Officer and in his/her absence, the Alternate Compliance Officer.

Where, upon screening its customers against the [List of Designated Entities and Consolidated List of High Court Orders](#), the Compliance Officer of the Financial Institution has determined that a QTR 2 Form is the appropriate form to be submitted to the FIUTT, the Compliance Officer should have the following information available prior to commencing completion of the QTR 2 Form:

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REQUIRED INFORMATION	FOR INDIVIDUAL	FOR COMPANY
	Full Name	Legal name
	Address	Registered Address of Company
	National ID Number	Company's Registration Number
	Nationality	Country
	Telephone Number	Telephone Number
	Occupation	Nature of Business
	Email Address	Email Address
	Account Number	Account Number
	Type of Account	Type of Account
	Currency	Currency
	Dollar Amount Involved	Dollar Amount Involved
	Any other relevant property details	Any other relevant property details

When the Compliance Officer is ready to complete the QTR 2 Form, the following instructions apply:

1. Select your category of entity from **Question 1** and you will then be directed to the question regarding your corresponding entity type.
2. Select your entity name from the drop down box. *(If you do not see your entity's registered name in the drop down box, please contact the FIUTT via fiucompexams@gov.tt.)*
3. Select the correct year and quarter for the corresponding reporting period.
4. Indicate whether you are reporting on an individual or a company. *(You are advised to submit separate forms for each individual or company that yields a positive result during your screening process.)*
5. Ensure that all fields in the QTR2 Form are answered truthfully for identification purposes.
6. Ensure the date submitted corresponds with the date you have completed the new FIUTT online QTR digital form.
7. Please click SUBMIT once you have completed the QTR2 Form.
8. You may now download and/or print a copy of your submission in keeping with your record keeping obligations.

****Please note that the signature of the Compliance or the Alternate Compliance Officer is *not required* for the submission of this Form, however you are required to include your Unique Identifier Code as provided by the FIUTT.**

The FIUTT QTR 2 Form may be accessed [here](#).

Dated 8 April, 2026
Nigel Stoddard
Director
Financial Intelligence Unit of Trinidad and Tobago