



# 2025 Guyana budget highlights

**“A Secure, Prosperous and Sustainable Guyana”**

**January 17, 2025**

*Victoria Amazonica – Rewa’s Grass  
Pond, Karanambu Ranch, Guyana*

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# Budget 2025 snapshot

All amounts are in GY\$ unless otherwise stated

(for context we have quoted below the US / GYD exchange rate as at 17 January 2025)

* USD / GYD	Buy	Sell
	207.98	210.45

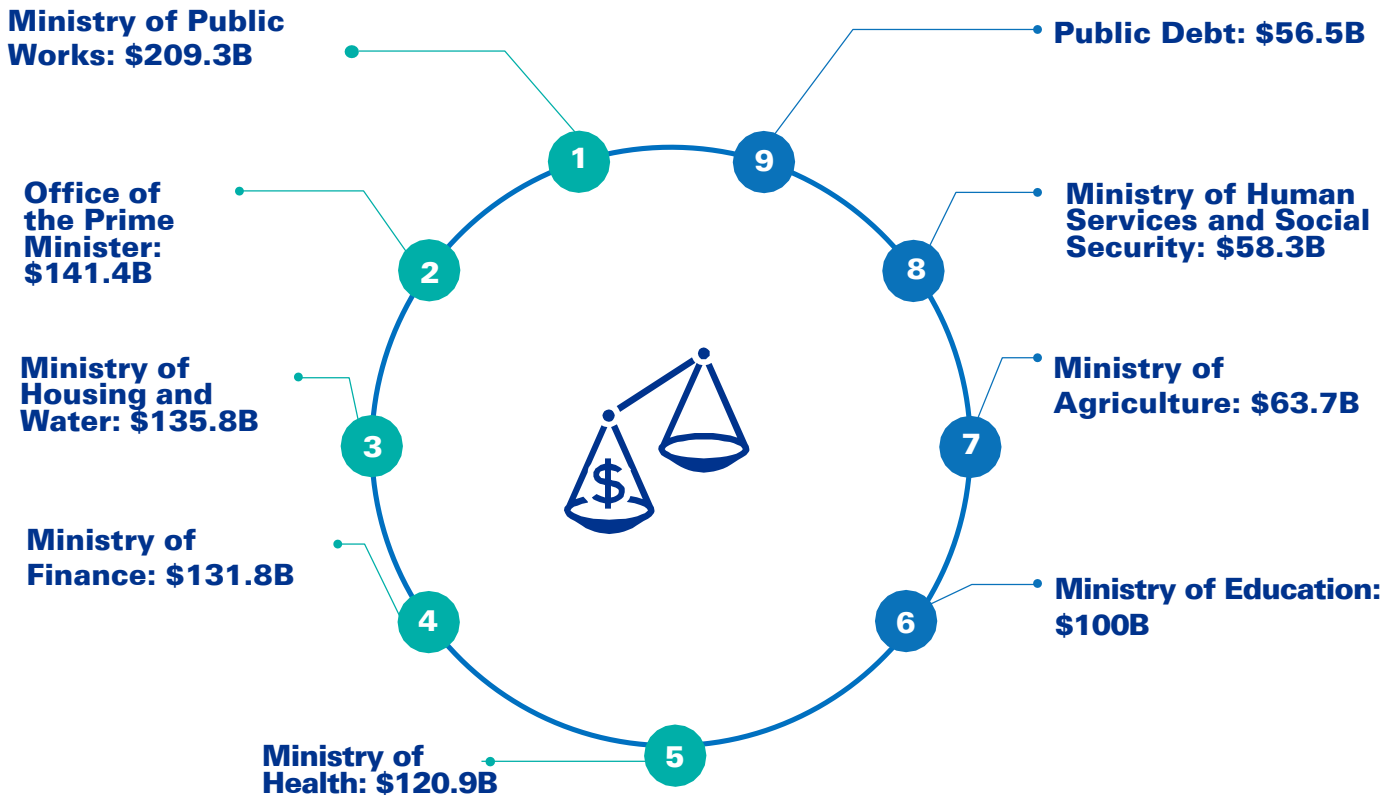
 **\$1.35T** Budgeted total revenue 2025

 **\$1.38T** Budgeted expenditure 2025

 **10.6%** Projected real GDP growth 2025

 **24.3%** Public guaranteed debt to GDP at the end of 2024

## Key allocations of projected expenditure:



\*Source: bank of Guyana exchange rate as at 2025-01-17.

# Economic Overview

Guyana, one of the fastest-growing oil producers in the world, is poised for continued strong economic growth in 2025 as it solidifies its position as a major oil exporter. This growth is largely driven by the expanding oil and gas sector, which has become a central pillar of the economy, generating substantial government revenue. This, coupled with investments in non-oil sectors such as agriculture, infrastructure, and renewable energy, is paving the way for a more diversified economy. Despite global economic uncertainties, GDP growth is projected to reach around 10.6%.

The 2025 budget reflects this optimism, with a focus on boosting domestic revenue, expanding social programs, and attracting foreign direct investment (FDI). However, inflationary pressures and an expanding fiscal deficit pose ongoing challenges to long-term economic stability.

## Fiscal Priorities

The government's fiscal priorities include reducing the cost of living, supporting vulnerable populations, strengthening the national insurance scheme, enhancing business competitiveness, and increasing disposable income. These priorities are part of a broader strategy to diversify the economy and reduce its dependency on the oil sector.

## Key Drivers of Economic Growth

The primary drivers of Guyana's economic growth are oil production, agriculture, and infrastructure investments. Continued expansion in offshore oil production and related industries will remain a key contributor to GDP growth. This shift is expected to boost non-oil revenues, improve the trade balance, and strengthen foreign exchange reserves, which will make the economy more resilient to external economic shocks.

Government spending on infrastructure projects, such as roads, bridges, and utilities is also set to stimulate economic activity. At the same time, there is growing emphasis on diversification, particularly through investments in renewable energy and modernizing agriculture.

These efforts are expected to increase trade with regional and international markets, particularly for agricultural products like rice, sugar, seafood, soybeans, and oil-related goods.

## Budget Overview and Inflation Management

Although no new taxes have been introduced, the 2025 budget has increased by 20%, driven largely by higher oil production and a larger share of oil sector revenues.

The budget's proposed measures are expected to raise disposable income, encouraging consumer spending, spurring economic growth, and improving living standards. However, the government must be vigilant in managing inflationary risks, particularly if demand outstrips supply.

Inflation is projected to remain at 2.8% in 2025, driven by rising demand for housing, food, and fuel. Higher global energy prices and local demand for goods and services will continue to fuel inflation, although government subsidies and price controls may help alleviate the pressure on essential goods.

Additionally, the labor market is expected to experience steady job creation, particularly in construction, oil, and services. However, regional disparities in job availability may continue to exist. Moreover, starting in 2025, the personal income tax rate will decrease from 28% to 25%, providing potential relief for workers across various industries.



# Economic Overview (Cont'd)

## Green Energy Investments and Environmental Sustainability

Investments in Guyana's green energy sector, particularly in hydro, wind, and solar power, will further diversify the country's energy sources, reduce reliance on fossil fuels, and help meet environmental targets. These investments will also create jobs, enhance energy security, and attract additional foreign investment, contributing to economic growth.

Additionally, by reducing the need for energy imports, these investments will help improve the balance of payments and conserve foreign exchange reserves, fostering long-term economic sustainability.

## Managing Risks and Future Challenges

While Guyana's strategic location and abundant natural resources offer numerous trade opportunities, the country also faces risks from global geopolitical dynamics, trade disputes, and regional tensions. Therefore, it is critical for the government to manage international relationships carefully to ensure economic stability and favorable trade conditions.

As the country develops, investments in and maintenance of critical infrastructure, including roads, schools, hospitals, and energy systems, are vital. Delays or inefficiencies in infrastructure development could hinder economic growth and impact quality of life.

Lastly, despite Guyana's significant natural resources, the government must exercise caution with borrowing and resource management to avoid excessive debt levels. Careful management of public debt and fiscal policy is necessary to ensure long-term financial stability and sustainable development.



# Oil & gas highlights

## Petroleum Exploration

- Four companies were shortlisted to conduct offshore seismic surveys, with the successful bidder set to acquire, process, and interpret high-quality 3D seismic data by 2026. This data will aid in exploration and development, particularly for the country's second licensing round.
- Exploration in existing blocks resulted in 52 oil discoveries, with 46 of these in the Stabroek Block, including 5 new discoveries made in 2024.
- Guyana held its first licensing round in 2023, with three PSAs (Production Sharing Agreements) set to be signed in 2025. The remaining bids are under negotiation, with finalization expected in the same year.



Offshore drilling, Guyana

## Oil production

- Oil production in Guyana has significantly increased, with production from the Stabroek Block rising from 74,000 bpd in 2020 to an average of 616,000 bpd in 2024. This growth was supported by higher output from the Destiny and Prosperity Floating Production Storage and Offloading (FPSOs) and optimization efforts.
- Four FPSOs production is anticipated to average 674,000 bpd in 2025.
- One Guyana FPSO is expected to arrive in the first half of 2025, with production beginning later that year.
- Uaru Project development continues with offshore installation scheduled for startup in 2027.
- Whiptail Project is ongoing development drilling and installation work.
- Hammerhead Project's Field Development Plan will be reviewed, with first oil expected tentatively in 2029.

## Gas Reserves

- The government is advancing its gas resources through the Gas-to-Energy (GtE) Project, set to launch this year, 2025. This project is part of a broader strategy, including a Gas Monetisation Strategy developed with external advisors in 2024 to focus on offshore gas for domestic use and export.
- The government has mandated the operator of the Stabroek Block to conduct a Gas Utilisation Study to ensure optimal use of both associated and non-associated gas.



# Energy transition investment outlook: 2025 and beyond

November 2024

KPMG's Energy transition investment outlook captures the perspectives of 1,400 senior executives from 36 countries and territories and 11 sectors who are working in organizations that are actively investing in the energy transition.

We explore how a wide range of forces (such as public policy, market dynamics, technological progress, and financial innovations) are driving investment. We also consider how geopolitical uncertainty, regulatory risks, and economic volatility are posing challenges for many.

[Click here to access the study](#)

KPMG International

[kpmg.com](https://www.kpmg.com)





# Proposed measures



*Pakaraima mountains,  
Guyana*





# Proposed measures

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\*

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\*Source: Bank of Guyana exchange rate

## Easing the cost of living

Proposal	KPMG's view
<b>Reduction in electricity costs</b>	Subsequent to the completion of the Gas to Energy (GtE) Project, electricity costs will be reduced by 50% for consumers. Despite the high initial investment, the significant capital investment into the 300 MW power plant, should stimulate economic growth by encouraging investment and by extension the expansion of the manufacturing sector, fostering a more competitive economy. Further, both household expenses and business operational cost should also decrease.
<b>Abolition of bridge tolls</b>	<p>Upon completion of the new Demerara River Bridge, tolls will be removed for all vehicles, including the Berbice and Wismar Bridges, saving over GY\$3.5B annually for more than 50,000 daily users. Abolishing tolls would result in government losing a steady source of income, which could impact infrastructure maintenance and other projects. However, this revenue loss due to the removal of tolls will provide savings to commuters.</p> <p>Additionally, this initiative enhances regional integration and facilitates easier travel across the country, boosting internal trade. However, improved connectivity may lead to overburdened infrastructure, congestion and higher maintenance costs due to likely increased traffic volumes.</p>
<b>Containing the cost of fuel</b>	<p>Since March 2022, the government has maintained a 0% excise tax on petroleum products, to protect consumers from high fuel prices. The maintenance of stable prices continue to provide financial relief for consumers, as it helps maintain stability in fuel prices, benefiting households, transportation, and businesses reliant on fuel. This relief comes at a high annual cost of GY \$90B the Guyana government.</p> <p>Further, the local market may still be vulnerable to global market trends, despite the government's shield from high fuel prices, which may put long-term sustainability in question.</p>
<b>Reduction in freight charges</b>	The government has extended the adjustment of freight charges to pre-pandemic levels until December 2025, costing GY \$6B annually, to alleviate high shipping costs and ensuring more stable prices for goods. Given the global nature of shipping costs, the measure may only provide temporary relief, and long-term solutions may be necessary.

# Proposed measures

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## Easing the cost of living (cont'd)

Proposal	KPMG's view
<b>Continuation of part-time job programme</b>	<p>Launched in 2022, this program provides GY \$40K per month for 10 days of work in public offices, benefiting over 600K people. The program will continue in 2025 with an allocation of GY \$11B and injects over GY \$600 M monthly into local communities, providing direct financial support to households. This measure would encourage skill development as participants gain work experience and skills that could lead to full-time employment opportunities.</p> <p>It also fosters economic empowerment by promoting self-sufficiency and reduces unemployment by providing part-time work. Further analysis should be conducted by the Guyanese government, as this program may only provide short-term relief for households and not address the underlying causes of poverty or long-term unemployment.</p>
<b>Other cost of living measures</b>	<p>The government has increased its budget for cost-of-living interventions, committing GY \$9 B in 2025, following consultations with communities to support vulnerable groups and mitigate price increases. These measures should be properly managed to prevent inefficiencies and ensure that these funds reach those who need them most without cultivating a long-term dependency on the state for support.</p>

## Supporting the vulnerable

Proposal	KPMG's view
Increase in old age pension	<p>Starting January 2025, old age pension will increase from GY \$36K to GY \$41K per month, benefiting over 76,000 pensioners, by adding GY \$4.5B to pensioners' disposable income. This measure should improve pensioners' quality of life and financial security.</p> <p>Further, the additional GY \$4.5B will likely circulate within the local economy, benefiting various sectors like retail and healthcare. Measures should be put in place to manage/ minimize any inflationary pressure due to the increase in disposable income.</p>

# Proposed measures

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## Supporting the vulnerable (cont'd)

Proposal	KPMG's view
<b>Increase in public assistance</b>	<p>Public assistance payments will rise from GY \$19K to \$22K starting January 2025, benefiting 40K individuals. This increase follows previous increases from GY \$9K to GY \$19K since 2020 and will result in a total payout of over GY \$10B in 2025.</p> <p>Increased support for the vulnerable individuals, would assist such persons to meet basic needs and by extension improve their living conditions. In addition to providing public assistance, further analysis should be conducted to identify and address the root causes of poverty, such as employment opportunities and education.</p>
<b>Universal health voucher</b>	<p>The government will provide a GY \$10K health voucher to each person to cover basic health tests, at an estimated cost of GY \$5B and is expected to help around 500K people.</p> <p>This initiative provides financial relief to individuals who may not otherwise have access to essential health tests, improving early detection of health issues and overall public health. By promoting preventive healthcare, this may, reduce the burden on hospitals and healthcare providers in the long term.</p>
<b>Support for newborn babies</b>	<p>A one-off grant of GY \$100K will be given to every newborn born to a Guyanese mother, at an estimated annual cost of GY \$1.3B, to support the development of future generations. This grant may encourage population growth, as well as provide family support by helping with child-rearing costs and early childhood development.</p>

# Proposed measures

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## National Insurance Scheme (NIS)

Proposal	KPMG's view
<b>One-off injection</b>	<p>The government will inject GY \$10B into the NIS to support individuals aged 60 and above, who have not met the 750 minimum contributions required for old age pensions. Those with between 500 to 749 contributions will receive a full and final grant, depending on the year of their last contribution.</p> <p>By providing a full and final grant for those with 500 to 749 contributions, it ensures that more people have access to basic social security benefits, reducing economic hardship in their later years. Additionally, this initiative addresses the gap for individuals who have contributed to the system but did not reach the full threshold, offering them a fair chance for a financial benefit despite not meeting all the contribution requirements.</p>

## Improving business competitiveness

Proposal	KPMG's view
<b>Depreciation of capital for poultry farmers</b>	<p>Poultry farmers will be allowed to depreciate capital assets, such as machinery and equipment, over a shorter period. This will reduce the financial burden of modernizing production facilities, encouraging investment, growth, and innovation, while also strengthening food security. Other measures may have to be considered, in the future, as they may lack the capital to invest in modern equipment in comparison to larger producers.</p>
<b>Removal of Value Added Tax (VAT) on agricultural machinery</b>	<p>VAT of 14% will be removed on agricultural machinery, automated poultry pens, and veterinary supplies, reducing costs for the agriculture sector. This initiative is expected to cost the government over GY \$1B annually. This should contribute to lower production cost and encourage expansion and modernization within the agriculture sector.</p>
<b>Removal of VAT on back-up generators</b>	<p>VAT of 14% will be removed on electricity generators to address short-term power reliability issues, at an annual cost of over GY \$200M to the government. This measure addresses immediate power challenges and provide smoother operations to both businesses and households affected by unreliable power supply. However, long-term solutions are still required to resolve the underlying issue(s) with the power grid.</p>

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## Increasing disposable income

Proposal	KPMG's view
<b>Because We Care student grant</b>	The grant for students will increase from GY \$40K to GY \$50K, benefiting over 205K children across public and private schools. This grant together with the uniform voucher allowance of GY \$55K per child, should result in an estimated total of GY \$11B being transferred to parents and their children.
<b>Free university and technical and vocational education</b>	Starting in January 2025, tuition fees will be abolished at the University of Guyana and government technical/vocational training institutions, benefiting approximately 14K students at an estimated annual cost of GY \$13.4B.  Free tertiary and vocational education removes financial barriers for students, enabling greater access to education and skill development. This can contribute to long-term economic growth and productivity by creating a more educated and skilled workforce.
<b>National cash grant</b>	A GY \$100K cash grant for every citizen aged 18 and older will continue, with an additional GY \$30B allocated for the coastal regions. A total of GY \$60B will be distributed through this program. This increase disposable income across different demographics.
<b>Adjustment to taxes for children</b>	Parents will be allowed to claim GY \$10K monthly per child as non-taxable, costing over GY \$1B annually. The measure provides support for working parents. As the adjustment to taxes for children helps increase disposable income for parents, further encouraging workforce participation.
<b>Adjustment to taxes paid on overtime &amp; second job</b>	The first GY\$50K of monthly overtime pay as well as income from a second job will be non-taxable, benefiting workers who earn overtime and/or have a second job. Such tax exemptions on overtime and second job income should encourage workers to increase productivity and earnings without facing high tax burdens. This could lead to greater overall economic activity.
<b>Adjustment to income tax threshold</b>	The income tax threshold will increase to GY \$130K monthly, resulting in GY \$8.5B in additional disposable income and removing 22K people from the tax net. With more disposable income, consumers are likely to spend more, stimulating demand in various sectors of the economy. This may also lead to increased business activity, job creation, and overall economic expansion.

# Proposed measures

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## Increasing disposable income (cont'd)

Proposal	KPMG's view
<p><b>Adjustment to taxes on personal income</b></p>	<p>The personal income tax rate will decrease from 28% to 25% starting in 2025, benefiting over 100K taxpayers and putting GY \$3.6B back into the economy. Lowering personal income taxes and increasing the tax-free threshold should provide financial relief to low- and middle-income earners, making the tax system more equitable.</p>

# Guyana tax rates - 2025

Individuals	
<b>Income tax rates</b>	<ul style="list-style-type: none"> <li>• 25% on 1st GY \$2.4M of chargeable income</li> <li>• * 35% on balance</li> </ul>
<b>Allowances</b>	<ul style="list-style-type: none"> <li>• Annual Personal Allowance - increased to GY \$1.56M</li> <li>• Monthly Child Allowance – GY \$10K per child</li> <li>• Overtime Allowance – First GY \$50K of overtime earnings</li> <li>• Second Job Allowance – First GY \$50K of income earned on secondary employment.</li> </ul>

Companies	
<b>Telephone companies</b>	45%
<b>**Commercial company</b>	40% or 2% of turnover, whichever is higher
<b>Other-non-commercial (includes petroleum activities)</b>	25%

Withholding tax	
<b>** Income Tax Act</b>	20%
<b>Corporation Tax Act</b>	10%

Double tax treaties
United Kingdom
Caricom
Canada

Value add tax	
<b>Standard Rate</b>	14%

\*Based on Press Statement - Elaboration of proposed adjustments to personal income tax threshold and rates in 2025

“\*Commercial company” means a company at least 75% of the gross income of which is derived from trading in goods not manufactured by it and includes any commission agency, any telecommunication company, any body corporate licensed or otherwise authorized by law to carry on banking business in Guyana and any company carrying on insurance business, other than long term insurance business.

\*\*\* Subject to Double Tax Treaty

# KPMG values



KPMG is committed to quality and service excellence in all that we do, helping to bring our best to clients and earning the public's trust through our actions and behaviors both professionally and personally.

Our Values guide our behaviors day-to-day, informing how we act, the decisions we make, and how we work with each other, our clients, companies that we audit, and all our stakeholders

## Our Values are:



### Integrity

We do what is right.



### Excellence

We never stop learning and improving.



### Courage

We think and act boldly.



### Together

We respect each other and draw strength in our differences.



### For Better

We do what matters.



# Environmental, Social and Governance

Embed ESG into your operations and governance



## What is ESG?

ESG is the broad group of issues - environmental, social and governance - that have been grouped and used in the capital markets and by investors to evaluate and measure a company's total impact on the planet and on society.

## Why should you care about ESG?

By aiming to improve ESG performance, companies can enhance long term value creation and support the achievement of the UN's Sustainable Development Goals. We believe that sustainable growth is the only way to build a successful business and have a positive impact on our environment and society:

- Consumers are choosing brands for their ethical behaviour and their record on climate change
- Investors are favoring businesses with robust ESG frameworks
- Regulators are requiring organizations to increase transparency in areas such as diversity, equal pay, carbon emissions and modern slavery

This makes your ESG efforts crucial to long-term value creation, growth and remaining relevant in a fast-changing world.

## Our Journey

We've launched a \$1.5 bn investment program globally, to drive expertise and solutions that support our clients with managing the risks and opportunities of ESG. This investment includes industry-leading training through joint ventures with the University of Cambridge and technology alliances with ServiceNow and Microsoft, to give our clients access to the unique insights they bring.

We're also leading by example. KPMG is driving ESG within our organization – striving to minimize the harm to the planet and making a positive contribution to society.

## Our ESG service lines

- ESG Advisory – Vision and Strategy
- Sustainable finance and ESG Due Diligence
- Climate risk and decarbonization - strategy and stress testing
- Sustainable Tourism
- -ESG reporting and assurance
- ESG in tax and legal services

## How we can help

Our ESG team is leveraged across the KPMG Regional and Global network and comprises of specialists in **transformation, finance, climate risks** and **reporting**. We'll help you with:



**Risks and opportunities**



**ESG strategy**



**Transform your business**



**Measure and report**

We've designed our services to put ESG at the core of your operations where it should be.

# Cyber defence and data privacy in a hyper connected world



## How we can help

In our rapidly transforming and hyperconnected digital world, preventing or mitigating cyber attacks can appear nearly impossible, especially when it appears hackers are finding it increasingly easy to breach systems and data.

To help you deal with the cyber threat, our experts give you the right blend of business understanding and technical expertise. We provide you with contextual visibility of the vulnerabilities, risks and weaknesses associated with defending your critical systems and information from hackers.

We assist you with securing the competitive advantage associated with brand trust.

Furthermore, we provide you with the understanding of privacy risks and weaknesses associated with the data lifecycle so as to better protect the collection, use and consent of your customer's personal data.

KPMG member firms have advised on some of the most complex and high profile cyber defence and privacy best practices around the world.

The first 72 hours of a cyber attack are the most critical but also the most difficult for decision makers in an organization. While mishandling personally identifiable information can lead to significant regulatory fines. We bring the experience of a team of teams who operate in that world day in day out.

## Our cyber defence and privacy services

KPMG's Cyber practice helps corporations identify cyber threats so that they can respond and recover from a cyber attack, as well as identify privacy risks so that they can respond and recover from data breaches. Some of our services include:



Technical security assessments



Privacy by Design assessments



Cyber Awareness training;  
Simulated Phishing campaigns



Active Directory & Secure Configuration assessments



Designing and implementing data privacy solutions



ICS / OT / IIoT Security assessments



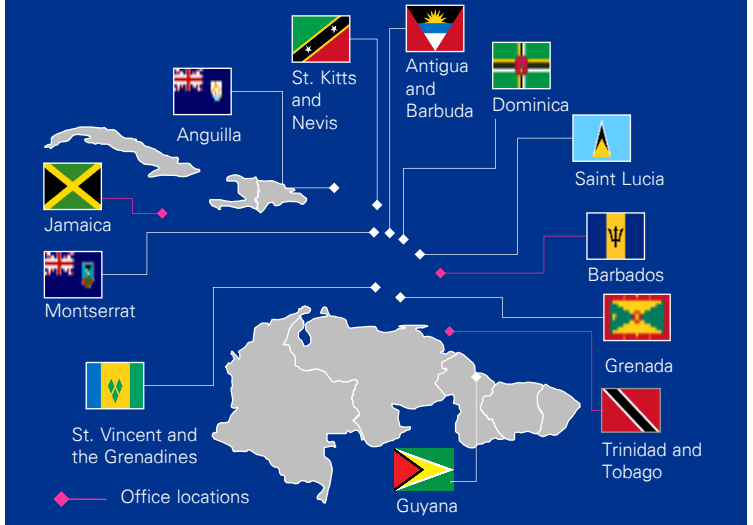
# KPMG in Caricom

KPMG in Caricom forms part of the international network of member firms that operate in 142 countries and territories, with more than 275,000 partners and employees. These professionals collaborate across industries, sectors, and national boundaries to deliver professional services for the benefit of their clients, KPMG people, and the capital markets.

Member firms are located in Jamaica, Trinidad and Tobago, and Barbados (also servicing St. Lucia, Antigua and Barbuda, Anguilla, Dominica, Grenada, Guyana, Montserrat, St. Kitts and Nevis, and St. Vincent and the Grenadines). Our practice has strong professional contacts with the KPMG member firms in the Bahamas, Bermuda, Cayman Islands, all of which have similar cultures and operating environments.

KPMG Caricom operates across the region with a specific understanding of the cultural, economic, and political facets of each individual economy. In-depth industry knowledge is available through the global KPMG network which provides access to skilled member firm professionals, across a wide range of industry sectors.

## Our member firms service:



Servicing  
**12**  
countries



- Anguilla
- Antigua and Barbuda
- Barbados
- Dominica
- Grenada
- Guyana
- Jamaica
- Montserrat
- St. Lucia
- St. Kitts and Nevis
- St. Vincent and the Grenadines
- Trinidad and Tobago

Celebrating,  
**100+**  
years  
of service

**4**  
physical  
offices

- Barbados
- Jamaica (two offices)
- Trinidad and Tobago

## Our people

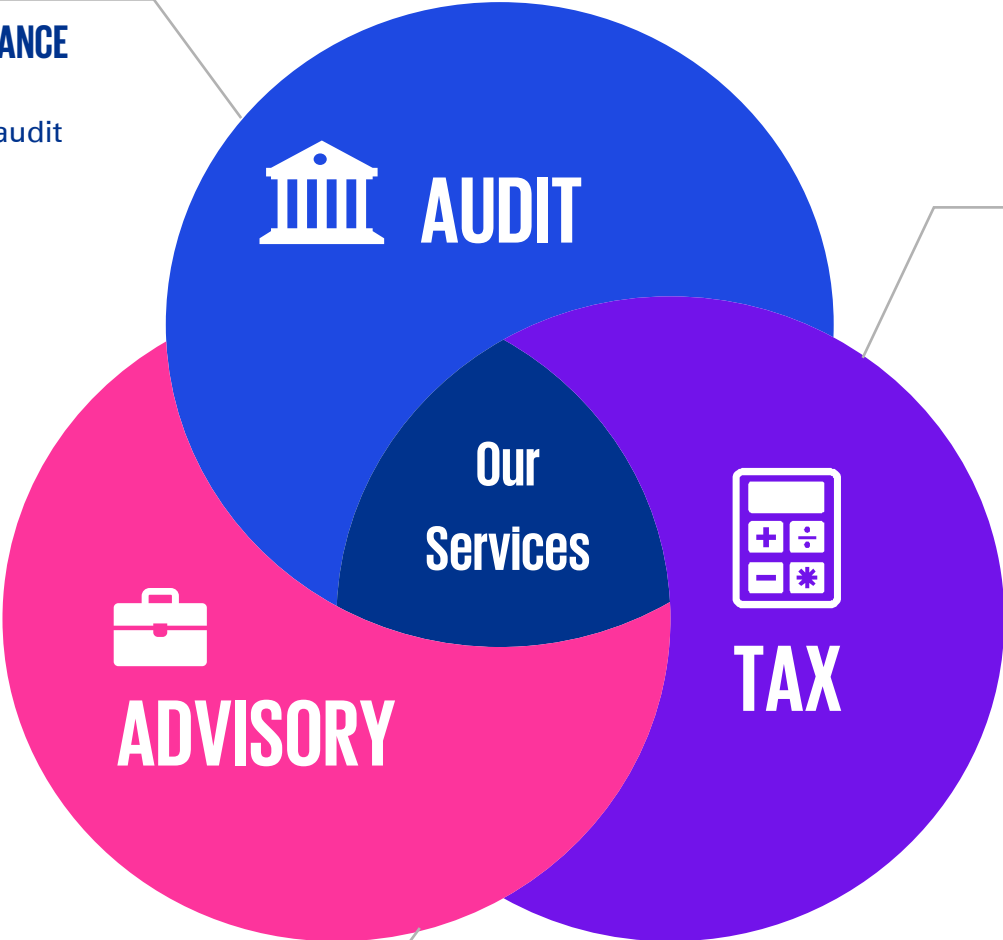
**46**  
Partners  
and Directors

**70% | 30%**  
Gender split (F | M)

# KPMG in Caricom

## AUDIT AND ASSURANCE

- Statutory audit
- Non-statutory audit
- Assurance



## TAX

- Tax advisory
- Personal and corporate tax
- International tax
- M&A tax
- Transfer pricing
- Tax due diligence

## Advisory

### Management Consulting

- Customer and operations
- IT advisory
- People and change
- Internal audit risk and compliance
- Accounting advisory
- Cyber Security Services

### Risk Consulting

- Financial risk management
- Internal audit and risk consulting
- Accounting advisory services

### Deal Advisory

- Corporate finance
- Infrastructure
- Valuation services
- Transaction services
- Restructuring

# Contact us

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