HEAD 09: Tax Appeal Board
Total Allocation – $7,936,800.00
0.01% of Total National Budget

A summary of the Board’s Expenditure, Divisions and Projects
Publication
An electronic copy of this Guide can be found on the Parliament website: www.ttparliament.org

Contacts
All correspondence should be addressed to:

The Secretary
Standing Finance Committee
Office of the Parliament of the Republic of Trinidad and Tobago
Parliamentary Complex
Cabildo Building
St. Vincent Street, Port of Spain, Trinidad
Tel: (868) 624-7275 Ext 2250, 2373; Fax: (868) 625-4672
Email: standingfinance@ttparliament.org
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About this Guide

This guide provides a summary of expenditure for the Tax Appeal Board for the period 2015-2021. It provides the Members of Parliament and stakeholders with an overview of the Board’s responsibilities. The primary purpose of this guide is to consolidate the information contained within the various Budget Documents pertaining to the Tax Appeal Board and provide readers with an analysis of same. This guide is based primarily on the Draft Estimates of Recurrent Expenditure.
Head 09: Tax Appeal Board

Overview

The Tax Appeal Board is established for the purpose of exercising the jurisdiction conferred upon it by the Tax Appeal Board Act, 1966 or by any other written law. The Tax Appeal Board shall consist of a Chairman and such other members as may be appointed under or in pursuance of section 4 of whom one may be the Vice-Chairman. The Appeal Board shall be a superior Court of record and have an official seal which shall be judicially noticed. ¹

Vision Statement²

To realize a fully computerized Court (an e-Court) whereby services from the Registry to the Court and also to the Court’s external clients are available online.

Mission Statement

To deliver to our clients (both internal and external) a prompt and efficient system of appeals, from assessment to the various taxes and duties, and to deal effectively with any other matters which fall under its jurisdiction.

Composition and Expertise of Judges

- Members of the Court are appointed by the President of the Republic on the advice of the Cabinet of Trinidad and Tobago


² Tax Appeal Board Website, accessed on September 17, 2020: [https://taxappealboard.gov.tt/about/](https://taxappealboard.gov.tt/about/)
• Are qualified or knowledgeable in law, commerce, finance, industry, accountancy, taxation or the valuation of property

The combination of mixed professional skills has been a visionary formula.

**Mandate**

a) Appeals from the decision of the Board of Inland Revenue upon objections to assessment under the Income Tax Act;

b) Appeals from such other decisions of the Board of Inland Revenue or of any other person under the Income Tax Act as may be prescribed by or under that Act; such other matters as may be prescribed by or under this Act or any other written law.

**Jurisdiction**

The relevant legislation governing the Tax Appeal Board are as follows:

- The Tax Appeal Board Act, Chap. 4:50
- The Income Tax Act
- The Customs Act

**Registrar (Accounting Officer):** Mr. Dushant Persad-Maharaj

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Key Statements from 2019 Standing Finance Committee Debate

During the Standing Finance Committee debate of 2019, the following statement was made:

“The Tax Appeal Board is established for the purpose of exercising its jurisdiction conferred upon it by the Tax Appeal Board Act. The Board consists of a Chairman and such other members as may be appointed, one of whom is the Vice-Chairman. It is a superior court of record which means that appeals of decisions made by the Tax Appeal Board would go to the Court of Appeal. Its mandate is to look at appeals of decisions of the Board of Inland Revenue and other persons who perform functions under the Income Tax Act.”

- The Minister of Finance

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The Board’s total allocation as a percentage of the National Budget for the period 2015 to 2021.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Allocation</th>
<th>National Budget</th>
<th>Percentage of National Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$9,791,468.00</td>
<td>$61,966,922,675.00</td>
<td>0.02%</td>
</tr>
<tr>
<td>2016</td>
<td>$10,237,964.00</td>
<td>$56,573,913,053.00</td>
<td>0.02%</td>
</tr>
<tr>
<td>2017</td>
<td>$7,711,165.00</td>
<td>$55,598,436,912.00</td>
<td>0.01%</td>
</tr>
<tr>
<td>2018</td>
<td>$7,574,206.00</td>
<td>$56,384,725,099.00</td>
<td>0.01%</td>
</tr>
<tr>
<td>2019</td>
<td>$7,768,480.00</td>
<td>$54,581,467,181.00</td>
<td>0.01%</td>
</tr>
<tr>
<td>2020</td>
<td>$7,936,800.00</td>
<td>$57,252,443,354.00</td>
<td>0.01%</td>
</tr>
<tr>
<td>2021</td>
<td>$7,936,800.00</td>
<td>$56,788,359,151.00</td>
<td>0.01%</td>
</tr>
</tbody>
</table>

Total allocation for the Board as a percentage of the National Budget was .01% for the period 2017 to 2021.

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5 For the Fiscal Years 2015-2019, actual figures were used to calculate total allocation. However, estimates were used to calculate the total allocation for the Fiscal Years 2020 and 2021.

6 Total Allocation for the Tax Appeal Board = Recurrent Expenditure + Consolidated Fund Expenditure

7 The National Budget = Recurrent Expenditure + Development Programme Expenditure Consolidated
Where the Board spends its money?

2020-2021 Estimates of Recurrent Expenditure

The budget allocation of the sum $7,936,800.00\(^8\) for the Tax Appeal Board consist of the Estimates of Recurrent Expenditure which is comprised of:

- 01 Personnel Expenditure – $2,912,700.00;
- 02 Goods and Services - $4,959,100.00;
- 03 Minor Equipment Purchases - $20,000.00; and
- 04 Current Transfers and Subsidies- $45,000.00

The Tax Appeal Board total allocation as a percentage of the total Recurrent Expenditure budget is .01%

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Analysis and Summary of Expenditure

Recurrent Expenditure refers to the payments for expenses which are incurred during the day-to-day operations of the Board for Personnel Expenditure, Goods and Services and Minor Equipment Purchases. Recurrent Expenditure for Fiscal Year 2020/2021 is $7,936,800.00.

- The Revised Estimate for Recurrent Expenditure for Fiscal Year 2019/2020 was $7,936,800.00. The same figure of $7,936,800.00 was also allocated for the Fiscal Year 2020/2021.

- The largest portion of the allocation has consistently gone to Sub-Head 02 Goods and Services. This figure has been fluctuating over the period 2015-2021, accounting for on average 59%-68% of total funding for the Board. For the period 2019-2020 the allocation remained at 63%.

- Minor Equipment Purchases received the lowest portion of the total allocation for the Board over the period 2015 to 2021.

- For the period 2019-2020 Current Transfers and Subsidies received no allocation. For the fiscal year 2021 Current Transfers and Subsidies also received a low portion of the allocation.

- The total allocation of the Board has been fluctuating over the seven (7) year period.
## Summary of Recurrent Expenditure for the period 2015-2021

### Summary of Expenditure for the period 2015-2020

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>01 Personal Expenditure</strong></td>
<td>TT$3,689,782.00</td>
<td>TT$3,668,991.00</td>
<td>TT$2,821,749.00</td>
<td>TT$2,366,705.00</td>
<td>TT$2,870,186.00</td>
<td>TT$2,912,700.00</td>
<td>TT$2,912,700.00</td>
</tr>
<tr>
<td><strong>02 Goods and Services</strong></td>
<td>TT$5,724,091.00</td>
<td>TT$5,337,272.00</td>
<td>TT$4,750,434.00</td>
<td>TT$5,187,352.00</td>
<td>TT$4,880,317.00</td>
<td>TT$5,019,200.00</td>
<td>TT$4,959,100.00</td>
</tr>
<tr>
<td><strong>03 Minor Equipment Purchases</strong></td>
<td>TT$89,337.00</td>
<td>TT$97,888.00</td>
<td>TT$2,023.00</td>
<td>TT$62,928.00</td>
<td>TT$17,977.00</td>
<td>TT$4,900.00</td>
<td>TT$2,000.00</td>
</tr>
<tr>
<td><strong>04 Current Transfers And Subsidies</strong></td>
<td>TT$-</td>
<td>TT$-</td>
<td>TT$-</td>
<td>TT$-</td>
<td>TT$-</td>
<td>TT$-</td>
<td>TT$45,000.00</td>
</tr>
</tbody>
</table>

**Legend:**
- Blue: Actual Expenditure
- Red: Revised Estimates
- Green: Estimates

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**Note:** The data is presented in TT$ (Trinidad and Tobago Dollars).
2015 Actual- $9,503,210.00

- 01 Personal Expenditure, 3689782, 39%
- 02 Goods and Services, 5724091, 60%
- 03 Minor Equipment Purchases, 89337, 1%

2016 Actual-$9,104,151.00

- 01 Personal Expenditure, 3668991, 40%
- 02 Goods and Services, 5337272, 59%
- 03 Minor Equipment Purchases, 97888, 1%
2017 Actual- $7,574,206.00

- 01 Personal Expenditure, 2821749, 37%
- 02 Goods and Services, 4750434, 63%
- 03 Minor Equipment Purchases, 2023, 0%

2018 Actual- $7,616,985.00

- 01 Personal Expenditure, 2366705, 31%
- 02 Goods and Services, 5187352, 68%
- 03 Minor Equipment Purchases, 62928, 1%
2019 Actual-$7,768,480.00

- TT$4,880,317.00, 63%
- TT$2,870,186.00, 37%
- TT$17,977.00, 0%

2020 Revised Estimates - $7,936,800.00

- TT$5,019,200.00, 63%
- TT$2,912,700.00, 37%
- TT$4,900.00, 0%
2021 Estimates- $7,918,800.00

- TT$2,000.00, 0%
- TT$2,912,700.00, 37%
- TT$4,959,100.00, 63%
- TT$45,000.00, 0%
**Staff and Pay**

The allocation of staff expenditure for the fiscal year 2021 was $3,823,200.00 which represents an increase of approximately 1.4% from the last fiscal year 2019/2020. The following chart provides a breakdown of all expenditure related to staff from 2015 - 2021.

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9. Direct charges to the consolidated funds are not included in the appropriation bill. Direct charges are items of expenditure which are charged to the consolidated fund but not required to be included in the Appropriation Act. They are itemized in the draft estimates of expenditure and include salary and allowances –General Administration, Remuneration to Board Members and Government Contribution to N.I.S. Therefore, total appropriation plus direct charges will constitute total budgeted expenditure for the year.
## Recent Legislative Development

<table>
<thead>
<tr>
<th>Act No.</th>
<th>Short Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 of 2017</td>
<td>The Tax Information Exchange Agreements (United States of America) Act, 2017</td>
</tr>
</tbody>
</table>

AN ACT to repeal the Tax Information Exchange Agreements Act and replace it with a Tax Information Exchange Agreements (United States of America) Act which would make provision for the implementation of agreements between Trinidad and Tobago and the United States of America providing for the exchange of information for the purposes of taxation, the validation of the sharing of personal information held by the Board of Inland Revenue or financial institutions and for related purposes.

<table>
<thead>
<tr>
<th>Related Bill</th>
<th>Date of Assent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Progression</td>
<td>20-Mar-2017</td>
</tr>
<tr>
<td>5 of 2020</td>
<td><strong>The Tax Information Exchange Agreement Act, 2020</strong></td>
</tr>
<tr>
<td>-----------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>An Act to make provision for the implementation of agreements between Trinidad and Tobago and other States providing for the exchange of information for the purposes of taxation, and for related purposes. Brought forward from the 3rd Session and then 4th Session</td>
</tr>
<tr>
<td>6 of 2020</td>
<td><strong>The Income Tax (Amendment) Act, 2020.</strong></td>
</tr>
<tr>
<td></td>
<td>AN ACT to amend the Income Tax Act, Chap. 75:01. This bill was brought forward from the 4th Session.</td>
</tr>
</tbody>
</table>
General Useful Information

- Louisiana Board of Tax Appeals, USA: http://labta.louisiana.gov/
- Tax Revenue Appeals Board, TANZANIA: http://www.trab.go.tz/
- Tax Appeals Commission, IRELAND: http://www.taxappeals.ie/
- Washington State Board of Tax Appeals, USA: http://bta.state.wa.us/