

HOUSE OF REPRESENTATIVES

Wednesday, November 24, 2021

The House met at 1.30 p.m.

PRAYERS

[MR. DEPUTY SPEAKER *in the Chair*]

**LEAVE OF ABSENCE**

Mr. Deputy Speaker: Hon. Members, I have received communication from Mr. Rushton Paray, MP Member for Mayaro who has requested leave of absence from today's sitting. The leave which the Member seeks is granted.

PAPERS LAID

1. Audited Financial Statements of the Power Generation Company of Trinidad and Tobago Limited for the year ended December 31, 2010. [*The Minister of Finance (Hon. Colm Imbert)*]
To be referred to the Public Accounts (Enterprises) Committee.
2. Report of the Central Bank of Trinidad and Tobago with respect to the Progress of the proposals to Restructure CLICO, BAT and CID for the quarter ended September 30, 2021. [*Hon. C. Imbert*]
To be referred to the Public Accounts Committee.
3. Annual Administrative Report of the Trinidad and Tobago Civil Aviation Authority for the period 2018-2019. [*The Minister of Planning and Development (Hon. Camille Robinson-Regis)*]
4. Annual Administrative Report of the National Infrastructure Development Company Limited (NIDCO) for Fiscal Year 2017. [*Hon. C. Robinson-Regis*]

Mr. Deputy Speaker: Leader of the House.

Mrs. Robinson-Regis: Mr. Deputy Speaker, may I just have my Members come in please?

UNREVISED

URGENT QUESTIONS

Mr. Deputy Speaker: Chief Whip.

Mr. Lee: Mr. Deputy Speaker, my two Members are running a bit late so I could ask it on their behalf please. Thank you.

**Third Wave of COVID-19 Pandemic
(Measures Taken)**

Mr. David Lee (*Pointe-a-Pierre*): Thank you, Mr. Deputy Speaker. To the Minister of Health on behalf of the Member for Caroni Central: Given that the Minister has indicated that we are in the third wave of the COVID-19 pandemic, will the Minister expound on the Government's plan to treat with same?

The Minister of Health (Hon. Terrence Deyalsingh): Thank you. I will be happy to expound. The Delta variant is now in 193 countries. In August of this year the Minister of Health, myself, alerted to the country that it is not a matter of if, but when, the Delta would hit. At that time our rolling seven-day average was 221, our vaccination rate was 21 per cent or 298,481. We started to plan with the SOE. Because of that, at the end of the period of the SOE, our vaccination rate shot up from 21 per cent to 45 per cent, 631,960 people. Without the SOE we could not have initiated the hiring of 466 extra vaccinators without touching parent legislation. We had over 300 touch points for vaccination. We used the PPP model where we activated sites at the Divali Nagar, Ato Boldon, NAPA and Penal Powergen. At the end of the SOE we were at 45 per cent.

In planning for this wave we also vired half a million dollars to the University of the West Indies to increase by a factor of 20 the genomic sequencing capability for variants of concern so that we could surveil variants of concern.

At the hospital level, we activated nine hospitals, seven step-down facilities with four levels of care. We now have 999 beds in the parallel health care system. Throughout this period we engaged in a robust public education campaign. The three

“Ws”, vaccinating. Today, today we started another PPP with a major retailer to bring vaccines where people shop, further strengthening the PPP model.

Two weeks ago we activated the National Emergency Operation Centres managed by the Ministry of Health. Because of that initiative we were able to activate 30 more ICU beds between Wednesday, Thursday, Friday and into Saturday and Sunday of this weekend. We are in talks with major pharmaceutical manufacturers for the cutting-edge drugs whether they be antivirals or other therapeutics and also vaccines for the children ages five to 11. All of this we have been doing and whilst we are at 45 per cent vaccination rate, fully vaccinated, it is still not good enough.

I will like to use this opportunity, once again, to urge all those who are not vaccinated to listen to the science, believe in the science and do the right thing, continue with the three “Ws” and get yourself vaccinated so that we could all have a merry Christmas. Thank you very much, Mr. Deputy Speaker.

Mr. Deputy Speaker: Chief whip.

Mr. Lee: Thank you, Mr. Deputy Speaker. As a follow-up question, Minister. Minister, given that you agree that we are in a third wave, do you feel that given the high number of cases reported daily and the high number of deaths, do you feel that we will need international assistance to assist us in this third wave?

Mr. Deputy Speaker: Minister of Health.

Hon. T. Deyalsingh: Thank you. We have always used international assistance from day one. We have been assisted by PAHO, WHO domiciled in Trinidad and Tobago. We have always been assisted by CARPHA which is the regional body with international connections. We have always engaged the University of the West Indies with their international university and research universities to always advise us. And with all these organizations that we have been associating with, they have

all agreed that Trinidad and Tobago, like many other countries, have done remarkably well in the face of a global pandemic. This is not unique to Trinidad and Tobago. We brought in nurses from Cuba, so we have always relied on international cooperation via PAHO domiciled in Trinidad, WHO, CARPHA, the University of the West Indies and other universities and experts around the world. Thank you very much, Mr. Deputy Speaker.

Mr. Deputy Speaker: Chief whip.

**Property Tax Valuation Forms
(Extension of Submission Deadline)**

Mr. David Lee (*Pointe-a-Pierre*): Thank you, Mr. Deputy Speaker, question No. 2 to the Minister of Finance on behalf of the Member of Couva North: Will the Minister inform the House whether he has given consideration to the call by the business community for an extension of the deadline to submit property tax valuation forms?

The Minister of Finance (Hon. Colm Imbert): Thank you very much, Mr. Deputy Speaker. The current exercise is being driven and led by the Valuation Division. The information I have from the Valuation Division is that, on the previous occasion, approximately 127,000 returns were submitted for residential properties. So far on this occasion approximately a further 55,000 forms have been submitted. When disaggregated we have determined that approximately of that 55,000, about 7,000 are resubmissions and approximately 37,500 are residential. So the total number of returns for residential properties at this time is 165,000. According to the law, we have to get to 200,000 before the process of implementation of property tax can commence.

As a consequence, the Valuation Division is carefully monitoring the situation and an appropriate decision will be taken at an appropriate time.

Mr. Deputy Speaker: Supplemental, Chief Whip?

Mr. Lee: Thank you, Mr. Deputy Speaker. Minister, given that the deadline is fast approaching, November 30th, I think that is the deadline, could you clarify what an appropriate time that the Valuation Division will be making a decision whether an extension will be given to the country?

Mr. Deputy Speaker: Minister of Finance.

Hon. C. Imbert: I would think that should be obvious, Mr. Deputy Speaker. The extension would obviously have to take place on or before the 30th of November, if it takes place at all. That should be obvious.

JOINT SELECT COMMITTEE REPORTS

(Presentation)

Human Rights, Equality and Diversity

Right to Equal Access to Education with Specific Focus on the Underperformance of Schools in Port-of Spain and Environs

The Minister of Education (Hon. Dr. Nyan Gadsby-Dolly): Thank you, Mr. Deputy Speaker. Mr. Deputy Speaker, I have the honour to present the following report:

First Report of the Joint Select Committee on Human Rights, Equality and Diversity on an inquiry into the Right to Equal Access to Education with specific focus on the Underperformance of Schools in the Port-of Spain and Environs District with respect to Performance in Terminal Examinations, Second Session (2021/2022), Twelfth Parliament.

The Minister in the Ministry of Education (Hon. Lisa Morris-Julian): Thank you, Mr. Deputy Speaker. Mr. Deputy Speaker, I have the honour to present the following reports:

Local Authorities, Service Commissions and Statutory Authorities (including the THA)

National Insurance Appeals Tribunal

Second Report of the Joint Select Committee on Local Authorities, Service Commissions and Statutory Authorities (including the THA) on an Inquiry into the efficiency and effectiveness of the National Insurance Appeals Tribunal (NIAT) (with specific focus on the tribunal's capacity to dispose of appeals) First Session (2020/2021), Twelfth Parliament.

Administration of the Children's Life Fund Authority

Third Report of the Joint Select Committee on Local Authorities, Service Commissions and Statutory Authorities (including the THA) on An Inquiry into the Administration of the Children's Life Fund Authority, First Session (2020/2021), Twelfth Parliament. Thank you.

SEXUAL OFFENCES (AMDT.) (NO.2) BILL, 2021

Bill to amend the Sexual Offences Act, Chap. 11:28 [*The Attorney General*]; read the first time.

TRINIDAD AND TOBAGO REVENUE AUTHORITY BILL, 2021

Order read for resuming adjourned debate on question [November 12, 2021]:

That the Bill be now read a second time.

Question again proposed.

Mr. Deputy Speaker: I will recognize the Member for San Fernando East.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: And, Member, you have 18 minutes of your time remaining.

Hon. B. Manning: Mr. Deputy Speaker, thank you so much. The Trinidad and Tobago Revenue Authority is meant to unify the operations of the Board of Inland Revenue and the Customs and Excise Division. Now, we have been speaking about this Revenue Authority for some time, Mr. Deputy Speaker. In fact, the Member for Barataria/San Juan went so far last time to bring up a quote from about 20 years ago to support his point. This Bill was first introduced over a decade ago, 11 years, and

was reintroduced in 2018. Mr. Deputy Speaker, the time for talk has come to an end. It is time to implement this much needed Revenue Authority.

Firstly, it should not be seen that this authority was somehow unilaterally foisted on the people of this country or came from the bowels of the Ministry of Finance. Revenue authorities exist all over the world and have been proven to be efficient in both the developing and the developed world. We have had years of consultations, Mr. Deputy Speaker. The Bill in 2018 went to the JSC, Joint Select Committee, and was there sent for further consultation. And let me give you an idea of the breadth of consultation that took place and the various bodies that offered submissions on this Bill.

One, we have the Inland Revenue Division of the Ministry of Finance; the Customs and Excise Division; the Central Bank; the Financial Intelligence Unit of Trinidad and Tobago. We have the Customs Clerks & Customs Brokers Association of Trinidad and Tobago; the Institute of Chartered Accountants of Trinidad and Tobago; the National Union of Government and Federated Workers; the Service Commissions Department; the American Chamber of Commerce; the Couva Point Lisas Chamber of Commerce; the Energy Chamber of Trinidad and Tobago; the Tobago House of Assembly and the University of the West Indies, and also the Joint Trade Union Movement. That is a wide breadth of consultation, Mr. Deputy Speaker.

After all of that, the Opposition cannot come here today with a straight face and pretend that this is some unilateral Bill. It has been well-discussed, well-consulted and it is time for implementation, especially in considering where we are in terms of our debt-to-GDP ratios and also that we have been running deficit budgets for several years.

Revenue authorities, as I have said earlier, have been implemented in both the developing and developed world but also right here in the Caribbean. We have

examples in Jamaica and also Barbados. They both have implemented revenue authorities with great success. Above all, the Revenue Authority is to ensure that the tax regime be more efficient and to enhance taxpayer compliance.

Now, why is that important, Mr. Deputy Speaker? There have been glaring deficiencies in the existing system as I think we would all know by now. It is on a daily basis where I receive emails, letters from the general public, complaining about their interaction with these various agencies. One agency, an international agency, the Caribbean Regional Technical Assistance Centre has gone so far to say, and I quote:

They have—“...referred to TT’s current system as ‘highly inefficient’, and the country ranked 160 out of 190 in paying taxes in the World Bank’s 2020 ease of doing business index, scoring 53.5 out of a possible 100, below the average in Latin America and the Caribbean of 60.5 and counterparts like Dominica (83), Jamaica”—which has a Revenue Authority—“(124), Grenada (143), and Antigua...Barbuda (145).”

—while we are ranked 160. That is simply unacceptable. But to drive the point home, Mr. Deputy Speaker, let me list some of the noted deficiencies that we have encountered at these various agencies.

One: deficient human resource management processes; inadequate management capability, accountability and training; inadequate staff development, training and accountability; lack of control over an accountability for budgetary allocations; inadequate employee compensation packages. And we have made a commitment that with the establishment of this authority, we will hire over 100 accountants and other tax professionals, Mr. Deputy Speaker, so we are also creating employment in that way.

High incidences of corruption and corrupt practices; inefficient systems for

internal investigation and enforcement; inadequate information exchange and coordination between the administration and of various taxes levied; poor customer relations; anti-business rules and regulations; lack of appropriate information technology systems; poor physical infrastructure and accommodation; deficiencies in the legislative framework. Those are all serious concerns.

Also, let me include the benefits of this Revenue Authority. We have public revenue enhanced reflected in higher tax ratios and real revenue growth; greater efficiency in public resource utilization via financial and administrative independence; managerial autonomy; employment of a competent disciplined and more qualified staff via the freedom to offer higher compensation than the civil service and the freedom to recruit and fire on our own terms. That means our tax professionals will be well compensated for their skills. Depoliticization of tax administration, extremely important; reduced corruption thereby improving the credibility of taxation in particular and the Government in general. Improved taxpayer services and reduced taxpayer compliance cost; better work ethic and modification of administrative culture from reactive, bureaucratic and hostile, to proactive and professional; comprehensive accounting for all tax revenues; integration of tax and taxpayer-related databases, extremely important.

What we have currently, Mr. Deputy Speaker, is what is called a tax gap. Now, the tax gap is the difference between the taxes that we could have collected and what we have actually collected. That tax gap is measured in a range of approximately \$5 billion annually. That is a situation that cannot be allowed to continue. That is how this Government and governments all over the world would provide goods and services to the benefit of the people of Trinidad and Tobago.

With the implementation of this Revenue Authority we expect in fiscal year 2022, an increase in revenue collection of 1 per cent of GDP or approximately

\$1.5billion. In fiscal year 2023, 1.5 per cent of GDP or \$2.4 billion. In fiscal year 2024, 2 per cent of GDP or \$3.2 billion. Those are certainly not small figures or anything to scoff at. That is how we will supply education, health care, goods, roads, bridges and so on.

In combination with this Revenue Authority we will also make it easier to implement some of the other revenue generating Bills that we have passed so far this year. Namely one, let me begin with the property tax regime. Right now we are in phase one of this project which entails the creation of a valuation role which will be utilized by the Board of Inland Revenue for the tax evaluation process. Unfortunately, well, let me thank first of all the hard-working members of the Valuation Division for what they have been—what they have accomplished so far in terms of developing a valuation role. And to also ask that the Opposition not try to—or continue to intimidate members of this Valuation Division by making their jobs more difficult than it has to be. Unfortunately, there has been protesting and showing up at the Valuation Division in an attempt to intimidate hard-working public servants.

Mr. Indarsingh: Mr. Deputy Speaker, 48(1). The Member for San Fernando East is going down the road of the property tax issue. Is this debate about the TTRA or the property tax? Please guide us.

Hon. B. Manning: Mr. Deputy Speaker, the property tax is part of the TTRA.

Mr. Deputy Speaker: All right. So, Member, I will give you a little leeway in order to expound on your point. Right? As we all know, property tax will be part of the revenue collection process. Proceed.

Hon. B. Manning: Mr. Deputy Speaker, it is all about revenue collection.

Ms. Ameen: Mr. Deputy Speaker, I rise on 48(6). The Member is imputing improper motives against Members of the Opposition. This is a serious allegation. Nobody is

threatening or intimidating anybody.

Mr. Deputy Speaker: All right. So, Member, I would like you to retract that part of your statement and you can move on.

Hon. B. Manning: I retract.

Mr. Deputy Speaker: And re-word accordingly.

Hon. B. Manning: No problem. I retract. On the 6th September, 2021 the following activities were implemented to facilitate the mandatory submission of returns by property owners, occupiers and agents. The official launch of the website for online access to the return, as well as online completion of submission of returns. Publication of a public notice in the local newspapers informing property owners of the need to submit valuation returns, forms and all other accompanying documents. Distribution of new returns via TTPost direct mail delivery to 450,000 households. Once again, I would like to thank the hard-working people at the Valuation Division.

It is expected with that valuation role which will be completed by financial year 2022 and the estimated property tax collections over the medium term, we will collect in fiscal 2022, \$100 million in additional revenues through the TTRA, Mr. Deputy Speaker. In fiscal year 2023, \$500 million in additional revenue and in fiscal year 2024, \$750 million, almost \$1 billion in additional revenue to supply goods and services to the people of Trinidad and Tobago.

Also, as implemented earlier on in this year, the gambling gaming and betting project which was another long overdue measure. The gambling sector in Trinidad and Tobago, Mr. Deputy Speaker, is a thriving industry, was estimated to be approximately \$16billion; \$16billion annually is the estimated size of the gaming industry in Trinidad and Tobago. It also employs approximately 7,000 persons.

Now, this Government has brought a measure of management and control to this industry so that we can temper its effects on society and also ensure that they

pay their fair share of taxes. With the implementation of the gaming sector Bill, we expect an increase in revenues, fiscal year 2022 of \$150million. And in fiscal year 2023, \$300 million and in fiscal year 2024, approximately 500 or half a billion dollars in additional revenues for the provision of goods and services to the people of Trinidad and Tobago. Mr. Deputy Speaker.

In summary, earlier in the Bill I spoke about efficiency and transparency and also the democratization of tax collection in Trinidad and Tobago. What we have obtaining right now is a situation where a handful of hard-working people are carrying the tax burden for the general public. What we want to ensure is that everyone, from layman to businessman, pays their fair share.

Hon. Members: [*Desk thumping*]

Hon. B. Manning: And over time, as I said in my budget response, many hands make for light work. Over time, when everyone is paying their fair share it will reduce the overall tax burden for everyone in Trinidad and Tobago. It is about implementing a fair and transparent system. Thank you very much. Mr. Deputy Speaker.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: I recognize the Member for Oropouche West.

2.00 p.m.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: Hon. Member, you have 20 minutes.

Mr. Davendranath Tancoo (Oropouche West): Thank you, Mr. Deputy Speaker. Mr. Deputy Speaker, I want to begin by thanking you for the opportunity on behalf of the Trinidad and Tobago population to contribute on this very important debate on an Act to establish the Trinidad and Tobago Revenue Authority and for related matters, and which seeks to establish a new revenue collection agency to remove

and replace the existing Board of Inland Revenue and what is currently known as the Customs and Excise Division.

Mr. Deputy Speaker, this is a very short Bill compared to other Bills that have come before the Parliament. It has 28 pages and 42 clauses, which includes the pages that add the Schedule where some 70 other pieces of legislation are identified, which must be impacted by the current legislation that is before us. But it is a very significant piece of legislation and I urge, through you, Mr. Deputy Speaker, the population to pay close attention to this debate, to pay close attention to the issues being raised and the questions being raised by Members on this side, and the responses or lack of responses by the Members on the opposite side. On that note, Mr. Deputy Speaker, I wish to thank and commend all Members on this side for their commitment to transparency and the laser focus on this new attempt by the Government and by the hon. Minister of Finance himself, specifically to reach his political hands into the operations of the tax collection agency of Trinidad and Tobago.

Mr. Deputy Speaker, it is fairly obvious that because of the amendments by the Government, this Bill will be passed with or without the support of the Members of the Opposition, the United National Congress. But we must do what we must do. Our responsibilities are to 1.4 million citizens in Trinidad and Tobago. Mr. Deputy Speaker, I have paid close attention to the conversations and the participations and the comments made by colleagues on the opposite side, including the last speaker, the hon. Member for San Fernando East. And it is very unfortunate, frankly, Mr. Deputy Speaker, because on the last occasion when he spoke, I actually felt sorry for him when his colleagues got up and adjourned the House while he was mid statement—mid word, mid statement. But having had to listen to him spend this few seconds today to continue, not even able to use his own time, the full time—and he

is a Minister in the Ministry of Finance—not even being able to use his time to justify why we need this TTRA here today. It is very unfortunate. I think though that his colleagues on that side may have known what he was going to say and was hoping to spare him the embarrassment of having very little to say thereafter.

Mr. Manning: [*Inaudible*]

Mr. D. Tancoo: I am responding to you, honourable Sir.

Mr. Deputy Speaker: No, Member, please, one second. All right? One second. One second. All right? So again, Member, I have given you a certain amount of leeway with regard to it. Move on, move on, just move on.

Mr. D. Tancoo: Mr. Deputy Speaker, what the hon. Member opposite said, he justified the need for the revenue authority on the basis of a horrendous level of debt-to-GDP ratio. The Member focused his concern on the level of the deficit financing that this Government has had to do. He spoke about the ease of doing business and the fact that it has collapsed. Those are the reasons why this Minister in the Ministry of Finance is saying that this revenue authority is so desperately needed. That, Mr. Deputy Speaker, is an indictment against this Government. It is indictment against this Minister and the Minister of Finance because they are the reason why we are in the crises we are in today, which he himself has identified.

Hon. Members: [*Desk thumping*]

Mr. D. Tancoo: To make matters worse, the hon. Member for San Fernando East stood in this very House a few minutes ago and stated that there was corruption and corrupt practices in these various agencies, the Board of Inland Revenue and the Customs and Excise Division, which he cited. He said that there was corruption and corrupt practices and it has been there for several years. Minister, if there was corruption and corrupt practices, where has been the legal action to prosecute and persecute those persons who you claimed are involved in this action? Who are they?

I challenge you today, Minister in the Ministry—and hopefully your colleague, the full-fledged Minister of Finance will be able to provide that information to justify your allegation because what you have just done there is with a broad brush slammed employees of the public service of these two agencies without providing a shred of evidence to back up what you are saying. That is very unfortunate, Minister.

Hon. Members: [*Desk thumping*]

Mr. D. Tancoo: You have abused your privilege in this House by so doing. To make matters worse—

Mr. Manning: Mr. Deputy Speaker, 48(6). What I mentioned was proper fiscal management, not SIS economics, as the hon. Member would be familiar with.

Mr. D. Tancoo: [*Desk thumping*]

Mr. Deputy Speaker: Again, Members, *Hansard* will show what actually has been said to ascertain exactly what the Member would have said. I am hoping that you know you are quoting correctly. Right? But *Hansard* will show, so again.

Mr. D. Tancoo: Absolutely, Sir. I wrote down his exact words. Maybe he might have some problems with the other word. The Minister in his contribution—the Minister in the Ministry of Finance in his contribution said that this new Revenue Authority of Trinidad and Tobago was an attempt at depoliticizing the tax collection system. Those were your words, Minister in the Ministry. Those were not my words. The irony is that that is one of the very concerns that the Opposition has with this legislation going forward, that it is the opposite way around. Now the Minister, who is a political individual, is trying to put his hands on the appointments. Those issues have been raised before, Mr. Deputy Speaker, and I do not plan to go forward with them.

Mr. Deputy Speaker, if I may proceed? The Member for Diego Martin North/East in piloting this Bill last week and in his multiple public utterances on this

proposed revenue authority said this Government needs money to pay its bills. Agreed. I would not go into the multiple examples of waste, corruption and mismanagement reported in the media, and how this Government has bad spent over \$4 billion every single month for the last six years with nothing to show for it except debt. Here and elsewhere, Mr. Deputy Speaker, the Minister has been speaking about the tax gap and the Member for San Fernando East referred to it again, the amount of money that has been leaked out of the system by persons who have failed to abide by their statutory duty to pay their taxes.

The Member opposite referred us to the ease of doing business and the fact that we have collapsed under his Government from a fairly acceptable level to a totally unacceptable level today. That is the actions and the results of the actions of the Government. And depending on who you hear it from—because apparently the Minister and the substantive Minister do not talk very well—depending on who you hear it from and the time of day, the size of that tax gap varies between \$5 million, according to himself, and 7 to \$11 billion as an opportunity foregone for collection of revenue. Of course having collapsed the economy, having borrowed way above the legal limits that they found when they came into office, having destroyed investor confidence in the economy, the Minister of Finance is now anxiously rushing to mop up every potential source of revenue.

And frankly, Mr. Deputy Speaker, if that was the reason for the establishment of the TTRA, if that was the definite reason for the establishment of the TTRA, the population may have supported it. But we need to ask ourselves today: How did we get here and why is it that after six years of this Government, we still have this massive tax gap? It is an indictment against your competence.

Hon. Members: [*Desk thumping*]

Mr. D. Tancoo: Because you see, Mr. Deputy Speaker, how we get here, how we

got here, why we got here will decide whether or not what the Minister and the Government is proposing, whether it is that this proposal will work. Mr. Deputy Speaker, it is my view that it is this Government and this Minister and these Ministers in the various Ministries, including my colleague from San Fernando East, that have gotten us to where we are today, that have put the Board of Inland Revenue in the crisis that it is today, where it has become crippled as a result of Government's incompetence, malfeasance and malpractice.

Hon. Members: [*Desk thumping*]

Mr. D. Tancoo: Mr. Deputy Speaker, the stated objective of the Board of Inland Revenue—

Mr. Deyalsingh: Mr. Deputy Speaker—

Mr. D. Tancoo:—is to optimize tax.

Mr. Deyalsingh:—I stand on Standing Order 48(6), the word “malfeasance”, imputing improper motives.

Mr. Young: [*Inaudible*]—it is a preamble.

Mr. Deputy Speaker: Yeah, again, hon. Member, could you find a different word? Retract and find a different word.

Mr. D. Tancoo: Hon. Deputy Speaker, I hereby retract that word and I will stick with incompetence and mismanagement because that is the definition of their time in office.

Dr. Moonilal: Prefer that.

Mr. D. Tancoo: You accept that, Sir? Thank you. Mr. Deputy Speaker, the stated objective of the Board of Inland Revenue is to optimize tax collection revenue so that we can all benefit from the services which this Government is obligated to provide: health care, good roads, proper drainage, security, education, a reliable water supply, a social safety net for those who find themselves by government policy

or otherwise unable to take care of themselves; literally every single thing that this Government has failed to do. So the failure to collect funding is a result of their own incompetence and the citizens of Trinidad and Tobago are being forced to pay for it.

Mr. Deputy Speaker, this morning a video was brought to my attention which purports to be of the Minister of Finance and it was captioned, “The TTRA – A Just and Equitable Approach”. In four minutes and 30 seconds, I heard the Minister of Finance echo comments that were just made by the Minister in the Ministry of Finance. I heard a Minister of Finance blame a situation that he created on the public service of Trinidad and Tobago. The Minister of Finance laid full blame for his incompetent management of the Board of Inland Revenue at the feet and hands of the Public Service Commission. That is again unacceptable. And I want to quote with your permission, Mr. Deputy Speaker, from this video:

“Right now there are so many persons outside the tax net. The reason is inland revenue is understaffed, customs is understaffed. Since I came into this Ministry six years ago”—this is the Minister of Finance, eh—“I have been hearing about vacancies in the customs and in the inland revenue of almost 50 per cent of their staff.”

This is yesterday, and a Minister of Finance is saying, six years ago this is what he found. What has he been doing for six years? The worse part about that, Mr. Deputy Speaker, is that this Minister boasted recently about the amnesties that they brought and how much money they received—I would not repeat that yet—how much money they received from the amnesty. Do you know, Mr. Deputy Speaker, that all of that money, the 1 billion just collected, the 2.4 billion collected before, the \$750 million collected before that, that money was collected by this same Board of Inland Revenue operating at 50 per cent capacity, thanks to the Minister of Finance? That is a shame but that is a sign that there is capability and competence in a Ministry

of Finance and in the Ministry—sorry, and in the Board of Inland Revenue and in the Customs and Excise Division. But the competence is not being used because the Minister of Finance has his own agenda which works against the Public Service Commission.

Mr. Manning: Mr. Deputy Speaker—

Mr. D. Tancoo: If I may continue—

Mr. Manning: —sorry, imputing improper motives, 48(6).

Mr. D. Tancoo: What actually did I say that was imputing improper motive, Sir?

Mr. Deputy Speaker: Overruled, proceed.

Mr. D. Tancoo: Thank you very much, sir. Allow me to make the point because the Minister of Finance made the point himself—[*Holds up document*]

Mr. Deputy Speaker: Member, no displaying of your items, please.

Mr. D. Tancoo: I am quoting, Sir.

Mr. Deputy Speaker: No—

Mr. D. Tancoo: Thank you. Thank you.

Mr. Deputy Speaker: —but no displaying.

Mr. D. Tancoo: Thank you. I am quoting again from the Minister of Finance's statement:

“It can come up with”—this is the revenue authority—“attractive compensation packages. Again, the public service is bound by the public service compensation package. So the revenue authority will be able to hire skilled people, competent people; pay them properly; give them a proper work environment; give them proper systems, technology, procurement of equipment, and all of the modern systems and procedures that something like this needs.”

That is the justification that the Minister of Finance is saying that we need to cut the

revenue authority—sorry, we need to implement a revenue authority and cut the Board of Inland Revenue.

“That”—revenue authority—“should solve that problem”—according to the Minister of Finance—“so that all who are not paying tax right now will be brought into the tax net. Because we are missing auditors; we are missing field agents, inspectors; people who work in the office to process, to analyze, all of those things missing right now and it is impossible to deal with it within the public service. Impossible...”—he said.

So, the Minister of Finance is fully blaming the Public Service Commission saying that they are not doing their job. The Minister of Finance is saying that the Public Service Commission is not doing their job and therefore, this is why we must create the revenue authority. But the irony of this is the Minister is speaking from this side today and this side—the other side in the same breath because he goes right afterwards, he says:

“The Enforcement Division in the new revenue authority will be staffed with people selected by the Public Service Commission.”

So according to him, the problem is the Public Service Commission is not acting and they are not staffing the Board of Inland Revenue properly but he is going to depend on the enforcement capability of persons to be employed by the same Public Service Commission.

Hon. Members: [*Inaudible*]

Mr. D. Tancoo: The Minister is totally conflicted. The Minister simply does not know what he is speaking about.

Mr. Deputy Speaker: One sec, Member. Again, all Members will have their opportunity to join the debate.

Hon. Member: [*Inaudible*]

Mr. Deputy Speaker: Hold on. Okay. Okay. Right? All Members will have the opportunity to join the debate on both sides. All right? So, continue Member for Oropouche West.

Mr. D. Tancoo: Thank you, sir. Mr. Deputy Speaker, the reason we have the crises that we have right now is because the Minister of Finance has been sending mixed signals from day one. When he came in, at the very start of his tenure, he provided a tax amnesty, and there have been three so far. Every two years there is a tax amnesty. So persons who are not likely to spend, people who have in fact saved their money are being victimized by this Government. People who have paid their taxes on time, legitimately so—

Mr. Deputy Speaker: Member, you have two more minutes.

Mr. D. Tancoo: Thank you, Deputy Speaker. People who have been tax compliant are being penalized but persons who have not paid their taxes are being encouraged. So the Minister is sending the wrong signals. Instead of providing the support staff for the Board of Inland Revenue, which he identified is where the weakness is, instead of providing that, the Minister wants to burn the Board of Inland Revenue down, burn Customs and Excise down, and replace it with a new agency for which he is still going to depend on the same Public Service Commission for money. That—for staffing. That, Sir, weakens the integrity of the prosecution of tax evaders. I repeat for emphasis, Sir, that this Minister simply has no clue about what he is doing, he is misleading the House. I wait, Sir, to see how this Government puts this piece of legislation in action, and with those few words, honourable Sir, I thank you very much for the opportunity to comment.

Hon. Members: [*Desk thumping*]

The Minister of Housing and Urban Development (Hon. Penelope Beckles):
Thank you very much, Mr. Deputy Speaker, and I too would like to thank you for

the opportunity to contribute on this Bill, the Trinidad and Tobago Revenue Authority Bill, 2021, an Act to establish the Trinidad and Tobago Revenue Authority and for related matters.

Mr. Deputy Speaker: Member, you have 20 minutes.

Hon. P. Beckles: Thank you very much. Mr. Deputy Speaker, in listening to my hon. colleague from Oropouche West, I realized that he spent his entire 20 minutes trying to make the Minister of Finance and the Minister in the Ministry of Finance look incompetent. That is what he spent all his time doing and he failed miserably.

Hon. Members: [*Desk thumping*]

Hon. P. Beckles: Because what I am always fascinated about in listening to some of these debates, the hon. Member for Oropouche West spoke about the fact this Bill is basically a Bill with very few sections, one of the shorter Bills and yet still, the Member has not made one recommendation, not even an amendment to the Bill. Even the short Bill with only a few sections, not one recommendation, an amendment, any suggestion, any solution, absolutely none, but just simply to come and use his time to talk about the Government being incompetent. So, Mr. Deputy Speaker, normally I would respond but he did not say anything much. The hon. Member for Oropouche East—Oropouche West sorry, did not say anything that I should really respond to.

Hon. Members: [*Desk thumping*]

Hon. P. Beckles: But, Mr. Deputy Speaker, if this is all about the issue of revenue collection and when we talk about revenue collection, we understand that it is a fundamental part of the social contract between the Government and the governed. In exchange for revenue obtained from taxation, the State managed by the Government provides the citizen with services that redound to their benefit. And even though my colleague from the other side, the hon. Member for Oropouche

West, sought to give the impression that the Government, the hon. Minister of Finance and this Government have not been providing any service, whether it is in the water sector, whatever sector, the hon. Member for Oropouche West wants to convince the population that this Government has been doing absolutely nothing and has done nothing over the last six years. But I want to remind the hon. Member for Oropouche West that the reason why we are back in Government for a second term is because the population believed that this Government did an excellent job in their first term.

Hon. Members: [*Desk thumping*]

Hon. P. Beckles: So, Mr. Deputy Speaker, the levels of service afforded by citizens by Government vary from country to country in keeping with their political economies and, of course, the capacity of each State to raise sufficient revenues to fund these services. Mr. Deputy Speaker, I am stating that certain basic information is accessible and we can understand that everyone is qualified to be present in this esteemed Chamber, but yet appears not to be. We have been apprised of the history of this Bill, Mr. Deputy Speaker, and we have been informed by my hon. colleague, that is the Minister of Finance, of the fact that upon evaluation—and he referred to the evaluation by the International Monetary Fund in 2017—the Inland Revenue Division was found to be seriously wanting, scoring one of the lowest grades in 18 out of 28 indicators. In other words, we failed 64 per cent of the indicators assessed. And in 2019, the IMF also concluded that 7.5 billion of value added tax was not collected, with about half of the amount lost due to non-compliance.

Mr. Deputy Speaker, 4 billion in revenue was lost because businesses failed to comply with taxation regulations. In 2020, Trinidad and Tobago's current system of tax administration was described as highly inefficient in a report by the Oxford Business Group, citing the Caribbean Regional Technical Assistance Centre. Again,

we posted a very low score, 19.5 per cent, on the post-filing index.

Mr. Deputy Speaker, in spite of this information being clearly presented to this House, my colleagues on the other side have opted to let conjecture and fantasy guide their statements as they seek to do what they have done by saying— notwithstanding the fact as my colleague, the Minister in the Ministry of Finance, stated that this issue of the revenue authority was discussed over 10 years ago. So what are they doing today? They are opposing the Bill for the sake of opposing or opposed the Bill for reasons that may become clearer when some of my other colleagues on the other side make their contributions. Mr. Deputy Speaker, we are aware, notwithstanding the comments of my colleagues on the other side, no responsible government can afford to ignore the importance of balancing its books. The UNC's failure to consider revenues, even as it spent money like there was no tomorrow, was responsible for Standard & Poor's decision to downgrade Trinidad and Tobago's credit rating. And we know very well, Mr. Deputy Speaker, that actions have consequences.

Mr. Deputy Speaker, on the last occasion that this Bill was debated and again today, what I would like to say is that we are now being exposed to all kinds of conflation and pseudo legalistic positions from the Opposition, the result being that members of the public are being led to believe, and to go down a garden path to several incorrect conclusions about the Trinidad and Tobago Revenue Authority. Mr. Deputy Speaker, there have been several speakers before me and I, therefore, propose to discuss one particular issue and one particular aspect of the Bill, and that is the issue relating to privacy. Now, the Leader of the Opposition stated in her contribution that the passing of this Bill will breach sections 4 and 5 of the Constitution of the Republic Trinidad and Tobago. The Leader of the Opposition has vociferously claimed, without elaboration or explanation, that the Bill violates the

right to privacy and the right to property.

Mr. Deputy Speaker, let us look at her claim about this right to privacy because we all know that individuals interacting with the Government and its agencies have every reason to expect that their privacy will be respected, whether it is you attend, whether it be a public hospital, whether you attend the licensing office, whether you attend the immigration department, whether you attend the Board of Inland Revenue, any other office to do business, you expect your right to privacy and that is logical. And, Mr. Deputy Speaker, I want to make it absolutely clear that absolutely nothing in this TTRA Bill will change that. The functions and policies on individual privacy exercise at present will continue to be exercised in the same manner by the TTRA. Again, I want to make it clear, nothing has changed.

Mr. Deputy Speaker—and may I ask this question rhetorically: Where was this concern about privacy when the United National Congress, under the leadership of the Leader of the Opposition, gave Cambridge Analytica access to digital subscribers, digital data, IP addresses, names and home addresses, converting Trinidad and Tobago—

Hon. Members: [*Desk thumping*]

Mr. Padarath: Mr. Deputy Speaker, 48(1), the relevance of Cambridge Analytica to the TTRA.

Mr. Deputy Speaker: What Standing Order? What Standing Order?

Mr. Padarath: 48(1), relevance.

Mr. Deputy Speaker: What Standing Order?

Mr. Padarath: 48(1), Sir.

Mr. Deputy Speaker: Overruled.

Hon. P. Beckles: Yes. Mr. Deputy Speaker—converting Trinidad and Tobago into the world's largest laboratory of psychological experimentation and mental

manipulation.

Hon. Members: [*Desk thumping*]

Hon. P. Beckles: I would like to ask the hon. Member for Siparia and Leader of the Opposition, whether she has ever publicly acknowledged or apologized for the Government's role in that disastrous affront to the privacy and dignity—

Mr. Padarath: Mr. Deputy Speaker, 48(6).

Hon. P. Beckles:— of every single citizen of Trinidad and Tobago.

Mr. Padarath: 48(6).

Mr. Deputy Speaker: Okay. I will have to uphold this particular Standing Order, so I would like you to move on to your other point.

Hon. P. Beckles: Thank you very much, Mr. Deputy Speaker. Mr. Deputy Speaker, when the hon. Leader of the Opposition said that Trinidad and Tobago Revenue Authority breaches the right the privacy identified in section 4 of the Constitution as the right to the enjoyment of property, I am reminded by an old African proverb that says, "When dry bones are mentioned old people feel uneasy."

2.30 p.m.

I ask rhetorically, what property; what property is the Leader of the Opposition and other Members on the other side concerned about? Whose property are they worried about? Why should anybody be worried about the relationship between a taxation body and one's rights to enjoy property, what is the link? And one can only speculate at what seems to be causing sleepless nights for some. Again, the hon. Leader of the Opposition offered no explanation, no evidence as to how the Bill as presented violates any right. How does this Bill address, how does this Bill affect the privacy of any individual? It is one thing to come in the House and say that this Bill is going to affect the privacy of any particular individual. What particular section is the hon. Leader of the Opposition referring to or any Member

on the other side? Tell us, cite exactly how this Bill would affect any individual's privacy, or any citizen's privacy of Trinidad and Tobago and then give us your recommendation. What is your amendment? As we all know, "screaming that the sky is green does not make it so".

Far from it, Mr. Deputy Speaker, I would be one of the last persons to be lecturing to a Senior Counsel, but I would like to draw the attention of the hon. Member for Siparia, section 6 (1)(c) of the Constitution of the Republic of Trinidad and Tobago. And what does that section say:

"Nothing in sections 4 and 5 shall invalidate—"

And I go to (c):

"an enactment that alters an existing law but does not derogate from any fundamental right guaranteed by this Chapter in a manner in which or to an extent to which the existing law did not previously derogate from that right."

Mr. Deputy Speaker, I want to repeat, sections 4 and 5 of the Constitution do not prevent or invalidate the enactment of this Bill because the establishment of the Trinidad and Tobago Revenue Authority does not in any way:

"...derogate from any fundamental right guaranteed"—in section (1) of the Constitution nor does it in any—"manner"—or to—"which...extent"—nor does it do so—"in a manner in which or to an extent to which...existing"—legislation has—"not previously"—done.

In simple terms, Mr. Deputy Speaker, any suggestion that the TTRA threatens citizens' right to privacy and the enjoyment of their property is misinformed and misleading.

Mr. Deputy Speaker, I took note of the fact that that has been the thread of the speakers of the Opposition. They have been using their time to convince the population that this Government is deliberately passing this legislation so that they

could do some act that is going to deal specifically with matters relating to privacy. And again I want to say this is misinformation, this is misleading and I want to urge the population of Trinidad and Tobago to be very mindful that that is absolutely false. What the Government is trying to do as it relates to this TTRA is to put things in certain perspective to improve the management of the taxes and it is totally contrary to what the previous speaker spoke about, because his focus was on incompetence and mismanagement. This TTRA actually is to deal with the issue of proper management of the taxes.

So, Mr. Deputy Speaker, I want to say again that in simple terms, therefore, any suggestion that it threatens the citizens' right to privacy is absolutely wrong and misleading and I want to ask the public of Trinidad and Tobago not to be persuaded, not to be convinced, not to be cajoled and not to accept the interpretation of the Opposition as it relates to the TTRA legislation.

I want to say to law abiding citizens that you have absolutely nothing to fear from this legislation and there is nothing that any speaker on the other side has said this evening should convince any right thinking citizen of Trinidad and Tobago that there is anything to fear from this legislation. The attempts to convince you that this Government is going to take away your rights to privacy and this Government is going to be involved in some sort of conspiracy to take away your rights is absolutely false.

So at the end of the day, Mr. Deputy Speaker, as I said my contribution was intended to be a very brief one and to focus exclusively on the issue of privacy and therefore I thank you very much for the opportunity to so contribute. Thank you very much.

Hon. Members: [*Desk banging*]

Mr. Deputy Speaker: I recognize the Member for Princes Town.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: Member you have 20 minutes.

Mr. Barry Padarath (*Princes Town*): Thank you, Mr. Deputy Speaker. Mr. Deputy Speaker, I listened very carefully to the Member for Arima and I summed up the Member's contribution based on one startling revelation the hon. Member made. And that is when the hon. Member for Arima indicated, "that screaming that the sky is green does not make it so". And with just less than two weeks before the THA elections it seems that all the PNM and the Members opposite see is green.

Hon. Members: [*Desk thumping*]

Mr. B. Padarath: "Screaming that the sky is green does not make it so", said the hon. Member for Arima. But hon. Member come December 6th all of Tobago may very well turn green and all you will see is green.

Hon. Members: [*Desk thumping*]

Mr. B. Padarath: Mr. Deputy Speaker, the Member for Arima asked two questions. One was, where were the amendments of the Opposition? And I want to make it abundantly clear because I sat in the Joint Select Committee that dealt with the TTRA, and from the very first meeting of that Joint Select Committee if the Member turns to the verbatim notes the Member will see that the position of the Opposition on the TTRA has always been very, very, clear.

Hon. Members: [*Continuous desk thumping*]

Mr. B. Padarath: And that is we are fundamentally opposed to the structure and the model of a Trinidad and Tobago Revenue Authority as opposed to strengthening the Board of Inland Revenue. And we have never departed from that position.

Hon. Members: [*Desk thumping*]

Mr. B. Padarath: And today that is the position that we remained anchored and grounded in. So if you needed any sense of clarity hon. Member for Arima on where

the Opposition's amendments are with respect to this Bill, there are none, because we have always been very anchored and grounded in our position from day one. And I heard the Member for San Fernando East and the comment was echoed by the Member for Arima, when both Members indicated that 10 years ago the philosophy of a Trinidad and Tobago Revenue Authority was introduced. But I want to remind both Members, especially the Member for San Fernando East, that in 2010 the people of Trinidad and Tobago soundly rejected at the polls, the Trinidad and Tobago Revenue Authority. The Trinidad and Tobago Revenue Authority featured on the hustings in that general election and it was one of the most controversial issues at that time.

And the people of Trinidad and Tobago had the opportunity at the polls to say whether or not they supported the policy of the People's National Movement as it related to the Trinidad and Tobago Revenue Authority. And the very seat the Member for San Fernando East sits in today the people of Trinidad and Tobago rejected in 2010 in a different incarnation. But it seems that the hon. Member for Arima and the hon. Member for San Fernando East have very convenient memories.

Mr. Deputy Speaker, another question that the Member for Arima asked was, how this would affect privacy rights as raised by the Member for Siparia and several others on the Opposition Bench? And the Member for Arima predicated her argument based on sections 4 and 5 of the Constitution and misrepresented several comments that were made by the Member for Siparia. Because when the Member for Siparia spoke about privacy rights the hon. Member for Siparia anchored her argument based on the role, the powers of the Minister of Finance as contained in the Trinidad and Tobago Revenue Authority Bill. And a lot of the privacy arguments that were put forward by the Member for Siparia dealt specifically with that. So for the Member for Arima to come to deal with sections 4 and 5 of the Constitution

really was fluff, because it seems as though the hon. Member for Arima really had no argument, had nothing, had very little to say.

Hon. Members: [*Desk thumping*]

Mr. B. Padarath: But, Mr. Deputy Speaker, having indicated that the Opposition at the very first meeting of the Joint Select Committee on the Trinidad and Tobago Revenue Authority made our position very clear, I want to also say that that position—and the Member for Couva South and Sen. Wade Mark would join me in that Joint Select Committee would recall that there were several organizations. And I heard the Member for San Fernando East speak about extensive consultations. And in those consultations there were several organizations including the PSA that represents a number of these employees that will be affected, that represents the employees of the Board of Inland Revenue shared the position that Trinidad and Tobago did not need a Revenue Authority. What we needed was the strengthening of the institution if the Board of Inland Revenue instead of government starving it for resources as we have heard with respect to staffing and other areas that have really emasculated the Board of Inland Revenue.

Mr. Deputy Speaker, there are three particular areas that I would like to turn and focus on. And one has to do with the comparative legislation. And it was dealt with both at the stage of—the committee stage, that is, the Joint Select Committee but it was also dealt with by several speakers on the Government Bench. And the Member for San Fernando East in particular spoke about the Jamaican legislation and the Bajan legislation. And while we share common jurisprudence with some of these nations what I found in the Bajan legislation, and the Member for Arima asked for recommendations and this is one of the recommendations.

When you look at the Bajan model, in the Bajan legislation, Mr. Deputy Speaker, section 28 of the Bajan legislation, and the Member for Siparia and others

on our bench have been at pains to say that even though you are saying that some employees will come through the Service Commission most of the employees, if not 75 per cent of the TTRA, will come through contract employment. But when you look at the Bajan legislation, Mr. Deputy Speaker, the Bajan legislation through section 28 of that piece of legislation in Barbados ensures that they protect their workers. And I will tell you how, Mr. Deputy Speaker. And this is one of the concerns that we continue to have in that if 75 per cent of the employees of the TTRA will be contract officers, then they really are at the behest of Ministers of Government, they are the behest of the organizational structure of the TTRA in terms of political appointees. But the Bajan model allows under section 28 of their legislation, Mr. Deputy Speaker, for employees of the Barbados Revenue Authority to take their complaint of wrongful dismissal, political persecution to the Governor General to make an application to the Privy Council. It bypasses all other courts.

Mr. Deputy Speaker, that was one of the areas that they found at that time when they established the Barbados Revenue Authority to protect their employees. And, Mr. Deputy Speaker, since then to now there have been additional steps that have been made in a similar vein to protect the employees of the Barbados Revenue Authority. Mr. Deputy Speaker, when you look at the Canadian model and I heard several speakers on that side speak about the cooperation and the technical assistance that has been offered and accepted and if we turn to the Cabinet Minute of 2017, I have the Minute here, Mr. Deputy Speaker, it is part of the documents that fall on the bundle of documents at the Joint Select Committee. Government indicated that they had accepted the recommendations, the technical support and cooperation of the Canadian authorities with respect to the Revenue Authority.

Mr. Deputy Speaker, 2017, '18, '19, '20, '21, almost five years later and the Canadian Revenue Authority is in no better position than when there was no revenue

authority at all in Canada. Instead there is now a tribunal, there is now an investigative authority that is compiling annual reports because of the fact that the Revenue Authority in Canada has not met its mandate and continues to fail at providing the necessary framework that will provide for better revenue collection for Canada. And if this is the authority that we have taken technical assistance and cooperation from, in terms of establishing our own revenue authority, then God help us. Because Canada is fraught with their own challenges and I will go through some of those, Mr. Deputy Speaker.

Mr. Deputy Speaker, what is wrong at the Canadian Revenue Authority? And let us just share some of it from the most recent report. And it says:

Corporate lobbying to avoid main challenges affecting the Canadian Revenue Authority.

The Member for Port of Spain North/St. Ann's West is asking what report. And I am dealing with the annual report of the Canadian Revenue Authority, Investigative National Revenue Agency. Well the most recent reports. These are annual reports that you can take a look at. And it speaks about employees are aware of political interference about proceedings; their high attrition rates of experienced professionals; reduction or shut down of enforcement offices across the country; concerns about capacity to carry out professional duties under the current structure; the federal government and most provincial government rely on the CRA to collect revenue to fund everything from health care to education; simultaneously with a cut to the agency capacity 199 billion in untaxed money has been shifted to tax havens; the integrity of Canada's tax system is taking a hit. There have been numerous media reports and information leaks that indicate mega corporations and wealthy Canadians are increasingly emboldened to engage in off shore tax schemes. Proceeds with stalled audits, tax gap reports not being completed on time, et cetera. And these

are some of the challenges that the Canadian Revenue Authority continues to face and are contained in several of their reports, Mr. Deputy Speaker. And this is the Authority that is providing technical work, cooperation to the government and people of Trinidad and Tobago.

Mr. Deputy Speaker, there have several questions, because as you are aware this debate started in the Senate, it then came to the House of Representatives and now after having several speakers speak on this Bill there have been a number of media reports, there have been a number of questions that have been placed in the public domain. But the hon. Minister of Finance has been very selective in answering the questions in the public domain as it relates to the Trinidad and Tobago Revenue Authority. And I would like to raise some of the questions that he has not answered. And maybe in his wrapping up, hopefully Trinidad and Tobago will be in a better position to say exactly, what are some of these answers to the questions that were posed. And one of the questions is, what is the government's projected cost of the revenue authority establishment and operationalization?

I recall the hon. Attorney General, the substantive Attorney General, when he spoke on the last occasion he spoke about IMF and IDB reports. Mr. Deputy Speaker, when you turn to the Sub-Saharan African reports on revenue authorities in 2017 and the IMF reports, Mr. Deputy Speaker, and even though for some of these reports that are published and produced by the IMF and the IDB they will say well, some of these writers do not represent the position of the IMF or IDB but they publish based—because they accept some of these recommendations or the opinions of the writers.

Several of the reports that were presented by the hon. Attorney General, the substantive Attorney General, Member for San Fernando West had very contradictory articles published in other references. And, Mr. Deputy Speaker, I

want to turn to one of those reports because it says explicitly that a lot of these revenue authorities in the Sub-Saharan countries and in smaller economies have not worked and there is no evidence to suggest that this is a better form of increasing tax collection as opposed to existing systems. And, Mr. Deputy Speaker, while I ruffle through my documents to look for that, I want to ask the hon. Minister another question. What is the timeline Government is projecting with respect to the full operationalization of the Authority?

Now I do know that there have been concerns about whether or not there was a framework government had with respect to pensions and so on, and the Bill does address that. So the hon. Minister has spoken a bit about that. But hon. Minister I want to ask also, what framework has the Government put in place in terms of the HR structure? And that is the comparative analysis that will need to be done from an HR point of view of positions that will now be created in Trinidad and Tobago Revenue Authority that is not necessarily on par with that of the Board of Inland Revenue and the transition of employees from one position to another. What is the Government's framework with respect to that? What is the Government's HR recommendation, HR practices, HR reports on these particular burning issues? And, Mr. Deputy Speaker, those are some of the questions that the hon. Minister of Finance continues to evade.

Mr. Deputy Speaker, I want to turn your attention, and I did promise that I would give the source, and this has to do with the: "Revenue authorities: Experiences from sub-Saharan Africa"—countries—SEAPREN Conference on Poverty Policies and Budgetary Processes. And this was also published both in 2007, 2013 and 2017. And it spoke about countries that established revenue authorities: Jamaica in '81; Argentina in '88; Bolivia in '87; Venezuela '93; Mexico '97; Guatemala; Guyana 2001. But this is what it had to say, Mr. Deputy Speaker, when

you go on the very first page it says:

“The paper concludes that the establishment of a semi-autonomous revenue authority offers no ‘quick-fix’ to a country’s revenue and tax administration quandaries. Creating a RA is expensive, may take a long time and require significant effort. Moreover, evidence is inconclusive whether the establishment of a revenue authority has led to better revenue administration performance compared to what would have been the case had the tax administration remained a department of government. However, a revenue authority...”—and it then goes on to say what the revenue authority can do.

But these were some of the recommendations based on the fact, they said well listen, if you are looking at creating a revenue authority there are several of these countries that have done so and there is no evidence to suggest that any of it has worked. But if you have an existing framework, these are some of the recommendations:

“...the strength and quality of the management of the”—existing structure—
“political commitment, sustained public and private sector”—report.

Although each country that has established a revenue authority has done so under different circumstances, these are some of the more general ways in which you can strengthen revenue and tax collection in your country.

And, Mr. Deputy Speaker, what we have seen instead of the strengthening of the Board of Inland Revenue and when you go into several of clauses and the hon. Member of Arima spoke about the Member for Oropouche West—

Mr. Deputy Speaker: Member you have two more minutes.

Mr. B. Padarath:—not dealing with the clauses of the Bill. But the hon. Member spoke directly to the issues of tax collection as contained in terms of the holistic approach of the establishing of the Revenue Authority, of the staffing of the Revenue

Authority, of the administration of the Revenue Authority, of the organizational structure of the Revenue Authority, but also the hon. Member and each Member on the Opposition Bench has also spoken, Mr. Deputy Speaker, about the challenges that exist and I will not go into the challenges as I wrap up in terms of the Board of Inland Revenue except to say, Mr. Deputy Speaker, that a lot of these questions remain unanswered and it is our hope that the hon. Minister of Finance in his wrapping up will tell us what is government's projected cost? What is the time frame that we are looking at? Whether or not there is an HR report with respect to the transition of employees coming from the Board of Inland Revenue into the TTRA. What are the protections for these employees and the concerns as raised by the Member for Siparia in terms of privacy arrangements?

Mr. Deputy Speaker, with those few words I thank you for the opportunity to have contributed to this Bill.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: I recognize the Member for Port of Spain North/St. Ann's West. Member you have 20 minutes.

The Minister of Energy and Energy Industries and Minister in the Office of the Prime Minister and Acting Attorney General and Minister of Legal Affairs

(Hon. Stuart Young): Thank you very much, Mr. Deputy Speaker. Mr. Deputy Speaker, I would like to start my contribution by just reminding the population as to how a government operates. We very often sit here in this Chamber and elsewhere and we hear the requests of the citizens and the requests of the population. They want, and rightly so, roads fixed, infrastructure, we need to have a proper education system, we need to pay for all of these things. Our health care system, credit to the Government of Trinidad and Tobago and the people of Trinidad and Tobago for permitting it, have run—the Ministry of Health has run a parallel health care system

to deal with COVID for the last 20 plus months. These things cost money.

For the man on the street and for us as individuals to understand in our own perspective as you run your household you know that you have to have an income. You must have a source of income. If you know you need to spend \$100 on travel, \$200 on groceries, \$300 on your children's education that is \$600. The money does not drop from somewhere, so you need to have a source of income known as revenue. You need to make sure that to meet your expenses of \$600 you have earned or you have a source of income to cover that \$600, simple.

On a government scale and in running a country and the resources of the country you require billions of dollars. This Government does not have the ability to simply print currency and print money. Any one following what has gone on with COVID for the last 20/24 months, let me use two jurisdictions, United States and the United Kingdom. You saw those two countries and the governments, and recently just this week in the past week you saw the governments take decisions in the United States to have over a trillion US dollars spent on certain items of infrastructure, et cetera. That was a big push of the US Government. The difference with the US Government at the time when COVID began to rampage through the United Kingdom last year you all may recall that the Chancellor, who is equivalent to the Minister of Finance, did not even have an annual budget because of what they were dealing with, but the government pledged billions of pounds sterling to assist the economy.

3.00 p.m.

The difference with those two economies, the US economy and the UK economy, from a revenue point of view, is they literally can print currency and that currency immediately has a value. Countries like Trinidad and Tobago do not have

that luxury. So the point we all need to understand as a population is, where will the revenue come from? Simple. And a government has an ability to earn revenue. One of the areas you earn revenue from, is taxation and the collection of fiscals, and the collection of taxes, and that is currently done by the Board of Inland Revenue. The Board of Inland Revenue is an entity, a statutory body, that came into being decades ago. The world is evolving. We have seen the changes that are taking place.

There can be no civic-minded, right-thinking—and I add this—law-abiding citizen of Trinidad and Tobago who rightly opposes the Revenue Authority. Because the whole purpose of the Revenue Authority must be and is, if there is any doubt, the purpose of the Revenue Authority is to increase the efficiency and the ability of a body to be called the Trinidad and Tobago Revenue Authority to collect taxes, not for the Government, but for the people of Trinidad and Tobago. So a government that is elected can efficiently run the country, that they have an income stream. The speakers before have spoken about the studies that have been done and the difficulties that they are in collection of revenue.

I heard a previous speaker, the Member for Oropouche West who fancies himself—I do not know why—as the shadow Minister of Finance and insulting both the Minister of Finance and the Minister in the Ministry of Finance and asking them what has been done, et cetera, et cetera. Not a single suggestion as to how one should collect revenue more efficiently on behalf of the people of Trinidad and Tobago. And put quite simply, that is what this Bill is about. I heard the previous speaker, the Member for Princes Town—and we have missed him and we have not heard him speak for quite a while, but he came and in his usual manner and style, very vocally

made his points, and one of the points he raised that I must start by responding to is he said to the Member for San Fernando East—because you see, Mr. Deputy Speaker, as I said in another place yesterday, lest the population is not noticing, the Opposition has adopted a playbook of attacking individuals and denigrating people. If you do not agree with them, attack you; make it about the individual, denigrate, try to destroy.

So the Member for Princes Town attacked the Member for San Fernando East and said, “listen, I want to remind you when you first floated, the PNM first floated this idea of a revenue authority in 2009/2010, it was resoundingly rejected by the people of Trinidad and Tobago in the 2010 election”. I smiled because it just showed me and it shows the population how shallow in thought some are. Because lest the Member for Princes Town has forgotten and I will use the opportunity now, Mr. Deputy Speaker, to remind him, the PNM incoming government in 2015 in its manifesto, which is a public contract with the people where we state this is what we intend to do, this will be the policy of this Government, of the PNM Government if you elect us, said very clearly in there, there will be a revenue authority.

Hon. Members: [*Desk thumping*]

Hon. S. Young: To remind the Member for Princes Town and his colleagues what happened in 2015, it was a resounding beating at the polls by the people of Trinidad and Tobago.

Hon. Members: [*Desk thumping*]

Hon. S. Young: So do not worry to remind my colleague, the Member for San Fernando East, of what the population said in 2010. Remind yourself of first of all

what happened in 2015. Fast forward now to 2020, not so long ago, once again the PNM party went to the population in August 2020 and said very clearly, “If we are elected we will become more efficient in the collection of taxes so there will be more revenue for Trinidad and Tobago by the introduction of a revenue authority”. And I would like to remind—because he has given me the opportunity—the Member for Princes Town what happened in August 2020. Again, the population resoundingly rejected the UNC and elected a PNM Government, and that is why we are here today to pass and to fulfil that policy decision that we had proposed, and introduce a revenue authority.

Hon. Members: [*Desk thumping*]

Hon. S. Young: Mr. Deputy Speaker, the fearmongering, the shallow thought process, sometimes the lack of a thought process, the shallow attacks on this concept of a revenue authority simply hold no water because you must have an efficient system to collect the taxes.

Another—I believe it was the speaker for Oropouche West again saying to the two Ministers in the Ministry of Finance, “you talked about a tax amnesty and you had to use a tax amnesty, and that is an acceptance of inefficiency and inequality because those who abide by the law and pay tax are then penalized when you have a tax amnesty, and those who have not paid their tax are allowed now to get up to date without penalties”. And I sat there and I thought but hold on, I recall being in Opposition during the period for 2010 and 2015, and a then UNC Minister of Finance—I believe the first one was Winston Dookeran and the second Larry Howai had tax amnesties. So in the period 2010—2015, a UNC government—and it showed

me that the Member for Oropouche West who holds himself out as a shadow Minister of Finance, had no say then, he has no say now, he will have no say ever, did not even know that his government had tax amnesties at the time.

But I wanted to put that on record because you see, there is a tendency unfortunately, apart from attacking in the most vicious manners individuals, it is to spread misinformation, to try and rewrite history perhaps because they are embarrassed about the past, but that is a fact. There were two tax amnesties in the period 2010—2015. Likewise, there were two tax amnesties in the period 2015, when a PNM government came in to 2020, and then there was a recent one in our second term. I guess they never got the opportunity for a second term. So we do not know thankfully what it is they may have done.

Mr. Deputy Speaker, some of the other points that need to be addressed is that this continuous attack about a Minister of Finance reaching his hands into the operation of the Trinidad and Tobago Revenue Authority. This piece of legislation is very carefully drafted. There are really two sections of the Revenue Authority. One is the Enforcement Division, and the law when you read it, this proposed Bill, the Trinidad and Tobago Revenue Authority Bill, 2021, is very clear as to those who are going to be in enforcement, they are separate. They are very, very carefully kept separate from the other operational arms of the Revenue Authority, and there is a specific phrase I want to use. They are safeguarded. There are safeguard provisions and they are insulated.

So just to very quickly jump into the Bill that is before us and it starts off in the definition section, clause 3, by talking about a Director General, and the Director

General is simply the CEO. So you are now introducing developed accepted human resource management and structures of organizations. You have a board and the board is appointed by the Government, but there are safeguards. There must be a Permanent Secretary from the Ministry of Finance—that is not appointed by the Government. That is a public servant—and then you have the CEO who is the Director General, and then you may have Deputy Director Generals to assist that Director General, but importantly a distinction is made with the Deputy Director General of Enforcement.

So do not let the fearmongering about the invasion of privacy, the risks of your records—and I would just like to stick a pin there because I find it so ironic to hear about privacy and to put on the *Hansard* my first contribution to a budget was when we came into office in October 2015. I remember making that contribution, Mr. Deputy Speaker, and in it by then being a Minister in the Ministry of the Attorney General and Legal Affairs I had begun conducting equivalent of an audit and looking at what happened in that Ministry before, and that was the budget contribution in October 2015 where we came—and I personally told the population of some of what we had found at the Ministry of the Attorney General and Legal Affairs, and what had happened with fees, and how much fees had been incurred, and \$1.4 billion in legal fees, et cetera, and I will never forget this.

Yes, it was a frontal attack on the Opposition at the period of time when they were in Government from 2010—2015, and as I left the Chamber—we were down at the Waterfront at the time—and I went out to get something to drink, some water—my phone was ringing incessantly whilst I was making my contribution—

the phone rang again and I answered it, and it was an officer from the Board of Inland Revenue—and I do not believe in coincidences—asking me about tax returns and whether I personally having just made that contribution had filed tax returns. But you see, I sleep easy at night because when I was in private practice, as a sole practitioner attorney, I had audited accounts. So I would pay professionals to make sure that my VAT returns were paid on time, and my taxes were audited, my accounts audited, and the right amount of tax paid on time. So, no go. So do not come here and pretend right now that you did not have your arms here and you did not have arms there, and there is some disappearance. That is a true story.

Another occasion I remember we had fought hard for FATCA and to remind the population about FATCA, it is a reciprocal tax arrangement with the United States that the Treasury Department could ask for records in Trinidad, and any citizen of Trinidad who has accounts in the States, they have to have access, et cetera, et cetera. We passed that after some toing and froing. Lo and behold, couple of months after I received a letter from one of the financial institutions in Trinidad. I opened it up and it said that a request had been made to ascertain whether I had any US accounts and any this and that. Again, absolutely no skin off my back because I have no US accounts in the United States. All of my business is there above board—

Mr. Ratiram: Mr. Deputy Speaker.

Hon. S. Young:—all of my income comes from one—

Mr. Ratiram: Mr. Deputy Speaker, Standing Order 48(1). We are sitting down here and—

Hon. S. Young: The man is a dunce.

Mr. Ratiram:—listening to several stories being told here and it is not—

Hon. S. Young: It is about a—

Mr. Ratiram:—related to any of the clauses in the Bill that is before us. He is not dealing with the matter that is before us. So 48(1) please, Mr. Deputy Speaker.

Mr. Deputy Speaker: Thank you. Overruled.

Hon. S. Young: I will excuse the Member because I understand these things make you nervous. I understand these things bother you to your core.

Hon. Members: [*Desk thumping*]

Hon. S. Young: I understand the mere use of the word “enforcement”, and if I add “law enforcement” before, the whole Chamber on your side might clear. But I am responding directly and I am explaining what “enforcement” means and I am responding—

Mr. Deputy Speaker: Member.

Hon. S. Young:—directly to many—

Mr. Deputy Speaker: Member.

Hon. S. Young:—Members who raised—

Mr. Deputy Speaker: Member, speak to the Chair please. Speak to the Chair.

Hon. S. Young: I am responding, Mr. Deputy Speaker, to the issue of privacy that was raised. I know it is difficult to understand when you operate at a crass level, but that is what the debate is about. And I go on in reference to the Bill that specifically talks about enforcement and it establishes a board of management and that the board shall be appointed by the Minister.

I am amazed every time we come here with a piece of legislation that talks

about some board or people being appointed by a Minister, the objections raised on the other side. I want to tell the population and remind the population that many pieces of legislation provide for this, and when it says “Minister” it means “the Cabinet”, and whoever it is has to come before a Cabinet of Trinidad and Tobago. It then goes on and it is critical, and it talks about the type and the categories of persons who can sit on this board. It then talks at clause 8 about the functions and the powers of the board, Mr. Deputy Speaker, and I think it important to highlight two powers of the board. One, which I have deemed critical, is that the board is directed to monitor the performance of the authority in the carrying out of its functions. That is a proper organizational structure and management.

One of the difficulties we are having now—and they were mocking the Minister of Finance and his public video that talks about the inability to appoint personnel in the Auditing Department, in the various departments, 50 per cent down, and I was listening to the Member again for Oropouche West as he attacked that. But is this not—it showed me that there is a complete lack of constitutional—

Mr. Deputy Speaker: Member, you have two more minutes.

Hon. S. Young:—understanding of how law operates. The Public Service Commission is charged with the responsibility of putting persons in post at the Board of Inland Revenue. The Government has no say in that. And that is why the service commissions, whilst being created by the framers of the Constitution to insulate the public service, the difficulty is they cannot be populated. And what you are seeking to do here in this Revenue Authority is allow a board an opportunity to hire persons with specific skills and to go into post. Throughout this piece of legislation, as I am

running out of time, Mr. Deputy Speaker, they do protect very importantly the current public servants who are going to move across using the Martha Perch TTPost principles; accepted law from the Privy Council as to how it should go.

Mr. Deputy Speaker, I assure the population I have looked carefully at this Bill, I have listened to those on the other side painfully so at some times, but there is nothing to be concerned about with the passage of this Bill. We need to get on with it. As I started my contribution, Mr. Deputy Speaker, was to remind the population, revenue has to come from somewhere. The collection of revenue on behalf of the people of Trinidad and Tobago has to be done by a body. All this is doing is bringing it in to the 21st Century and giving a board and the management who are protected, in particular that Enforcement Division which is the division that has the real teeth similar to the IRS.

I heard the previous speaker for Princes Town berating and denigrating Canada for whatever inefficiencies they may have. There is no perfect systems. But this Bill, Mr. Deputy Speaker, through you, I commend. I thank the Minister of Finance as a citizen for bringing it, as a law-abiding citizen. I listened carefully to those who are making noise and wonder what they have to worry about with a more efficient tax system and a more efficient tax collection system, and I commend this Bill to the population. Thank you very much, Mr. Deputy Speaker.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: I recognize the Member for Couva South.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: Member, you have 20 Minutes.

Mr. Rudranath Indarsingh (*Couva South*): Thank you very much, Mr. Deputy Speaker, as I join this particular debate at this point in time in relation to the Bill that is before us in relation to establish the Trinidad and Tobago Revenue Authority. And immediately I want to tell the acting Attorney General, the Minister of Energy and Energy Affairs, that we on this side, we have nothing to fear. The only thing that we fear in Trinidad and Tobago is a misdirected government led by Prime Minister Dr. Keith Rowley and those on that side—

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh:—who may be prepared to go after their political enemies, and if they are prepared to manipulate law enforcement authorities, that is what we are sceptical about.

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh: And in that regard, Mr. Deputy Speaker—

Mrs. Robinson-Regis: Mr. Deputy Speaker, Standing Order 48(6) please.

Mr. Deputy Speaker: All right. So I know, Member, you have now started but you used one or two words there, you know what I mean, so kindly retract and use some other words please.

Mr. R. Indarsingh: Thank you very much, Mr. Deputy Speaker. I am guided. I retract and I move on.

Mr. Deputy Speaker, the last speaker also went on to indicate to the population of Trinidad and Tobago about how a government operates and why taxes are imposed, and the Government does not have the ability to print money, and where will the revenue come from, and the revenue has to come from taxation, but I want to remind the last speaker based on the fiasco, the wastage of taxpayers' money at

the National Gas Company as it relates to nearly \$250 million, he has no moral authority to speak about fiscal responsibility.

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh: And what they are attempting to do here this afternoon, Mr. Deputy Speaker, is to get the Opposition to join with them so that they can punish the people through the establishment of a Trinidad and Tobago Revenue Authority. They want to raise more taxes, they want to raise more revenue, and they want to squander it. They want to squander it—

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh:—and then we have no right to ask questions and put issues to the people of Trinidad and Tobago on behalf of the people of Trinidad and Tobago. And then they will tell you, through their Prime Minister, that the squandering of \$250 million of taxpayers' money, that was a reasonable sum. So raise more money through this Trinidad and Tobago Revenue Authority and waste it, squander it, mismanage it, and the Opposition must not say anything.

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh: Mr. Deputy Speaker, “time longer than twine”. I want to sound a warning to them, based on their track record over the last six years, seven years, as they continue to squander, waste and mismanagement, “time longer than twine”. And at the end of the day, Mr. Deputy Speaker, the Member for San Fernando East in his contribution—

Mr. Deputy Speaker: One second. One second. Again, Members on the Government side please, can you lower your tones. Minister of Finance. Proceed.

Mr. R. Indarsingh: Thank you very much, Mr. Deputy Speaker. And the Member for San Fernando East indicated, like other speakers on the Government Bench, that the time for talk has come to an end, and we have had to use their words, we have had years of consultation and so on, and they went on.

I want to ask all of them on that side, Mr. Deputy Speaker, including the Minister of Finance, and I hope that in his winding up whether he can clear up for the benefit of all and sundry in relation to this version of the TTRA Bill that is before this House here this afternoon, whether there was consultation with the Inland Revenue Division, the Customs and Excise Division, the Central Bank, the Financial Intelligence Unit, the National Union of Government and Federated Workers, the Public Services Association, and so on, as it relates to the removal of the three-fifths majority and protection that was offered in other versions of the TTRA legislation, Mr. Deputy Speaker.

Because you see, their deceit, their propaganda will not end, and their half-truths and innuendos are what they pride themselves on in relation to misleading and misguiding the population of Trinidad and Tobago. Because when the removal of the three-fifths majority took place it was never indicated to any of the stakeholders in Trinidad and Tobago, and this is the biggest, biggest or the highest level of deception that has been carried out.

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh: They have no moral authority. This is the most hypocritical government in the history of Trinidad and Tobago, Mr. Deputy Speaker. And I challenge any one of them to tell the country, to tell all of the stakeholders whether they informed them that the three-fifths majority would have been pulled as it relates

to this particular piece of legislation.

That art of deception on the part of the Prime Minister and his entire Government, I want to tell them this afternoon again, “time longer than twine” at the end of the day. And, Mr. Deputy Speaker, we are on record on this side, and we have made it very clear, whether it is the TTRA legislation that was put forward by the late Prime Minister Patrick Manning—may his soul rest in peace—we were against that. This legislation put forward by Prime Minister Dr. Keith Rowley—[*Member gestures with notes*]

Mr. Deputy Speaker: Member, I will prefer if you rest your notes on the—

Mr. R. Indarsingh: Thank you, Mr. Deputy Speaker. I was not at no point in time attempting to display anything. And whether it is the legislation that has been put forward by the Government of Prime Minister Dr. Keith Rowley, we are opposed to the Trinidad and Tobago Revenue Authority because it is a plan on their part to further apply through taxation measures that they want to implement, and they have made it very clear through the Member for San Fernando East that the mechanism for the implementation of the property tax will go hand in hand with the Trinidad and Tobago Revenue Authority and we will not support any measure that will continue to inflict further financial hardship on the people of Trinidad and Tobago, Mr. Deputy Speaker.

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh: We want to make that very clear. And we want to tell and warn the citizenry of this country that this Government has removed the protection of the three-fifths majority because we believe that they are on a mission to erode the rights

of the ordinary people of Trinidad and Tobago.

It is very clear they have no respect for sections 4 and 5 of the Constitution. They want to invade, they want to intrude, they want to interfere with tax information, and they will not stop at anything in their quest to destroy their political opponents, Mr. Deputy Speaker. And therefore, we will not be part of anything that is unconstitutional, illegal, and today we want to know where the plot was hatched in whose office. We know the substantive Attorney General is not here, but we want to know, Minister of Finance, in your wind up, where the plot was hatched, in whose office, to remove the three-fifths majority at the end of the day.

And, Mr. Deputy Speaker, on the issue of robust independence we in the Opposition we want to ensure that the Trinidad and Tobago Revenue Authority—because we are very concerned about the issue of independence of these institutions which they are prepared to attack, erode, destroy in terms of its independence on behalf of the people of Trinidad and Tobago, and we in the Opposition, we believe that the appointment of the Director General and the Deputy Director General, except for the Director General Enforcement who is a public officer, is to be done by the affirmative resolution of Parliament and not the Public Service Commission.

We want to warn all and sundry at the Board of Inland Revenue and Customs and Excise. Hence a political appointee handpicked by the Cabinet and brought to the Parliament by notification via the Minister, that is where we believe that there will be little or no robust independence.

3.30 p.m.

And in addition to that, Mr. Deputy Speaker, the Minister will be allowed to

hand-pick the employees of the Trinidad and Tobago Revenue Authority who works in the Enforcement Division, who will have sight of tax returns and other sensitive financial information if you examine properly and in a very thorough manner, clause 14(3)(b), Mr. Deputy Speaker. And also, the Director General is subject to the direction of the Minister's hand-picked board and that is clearly stated in clause 14(5)(a). And the Director General, at the end of the day, is subject to the policy of the Minister overall and that is clearly spelt out in clause 14(5)(b). And the Director General and the Deputy Director General have no security of tenure as they can be removed by the Minister bringing a notification to the Parliament and this is clearly spelt out in clause 15.

So when they stand on the other side and parrot that there will be no political interference, we want to reiterate from the Opposition that based on the behavioural pattern of this Government for the last seven years, we are saying that there will be no true independence and no insulation from the Minister of Finance as it relates to the behaviour of this Government.

And, Mr. Deputy Speaker, I want to go into another area of the Bill where the Minister has promised:

“The Board shall...”

In 22(1):

“The Board shall, within two years of coming into force of this Act, establish a pension fund for the benefit of all officers and employees of the Authority.”

Mr. Deputy Speaker, this is the same Minister of Finance who, in about three budget presentations, promised all local government and daily-rated employees a pension plan. He boasted, he nearly fell off his chair when he made the announcement in ecstasy, that there will be a pension plan for the benefit of all workers. Three years,

three years, Mr. Deputy Speaker, and the workers of all local government authorities cannot see the light of this plan and this is why I want to warn all of the workers of BIR and Customs and Excise, you cannot trust any Minister on that side based on their policy position.

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh: Because they promised you and they never implemented. The track record of the PNM is woeful in terms of delivery because all they can do is promise, knowing fully well that they are full of deceit and deception as it relates to delivery and implementation.

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh: And in that regard, I want to again show you the deception, the hypocrisy of this Government. This is a Government—came in—I think someone on the other side quoted their manifesto here this evening.

Mr. Deputy Speaker: Again, Member, please, I have been giving you a little leeway. “Someone” and “he” and so on, please, be a little more—a little decorum, please.

Mr. R. Indarsingh: Mr. Deputy Speaker, I am guided. All the Ministers who got up and spoke here this evening, they spoke and they espoused their manifesto and so on. And, Mr. Deputy Speaker, in their manifesto, you know what they promised the workers of Trinidad and Tobago? You know what they promised them? Good industrial relations and we will ensure that there will be no expansion of the contract employment in the public service. This is a Government that sends—they have sent delegation to conferences of the International Labour Organization. They subscribed to the Decent Work Agenda. And, you know, I have perused this Bill and I have not seen any clause that will guarantee successorship and collective bargaining rights on behalf of the workers of Trinidad and Tobago in the 21st Century. The Member for

Arima should be the first one to distance herself from this particular legislation where it seeks to suppress the rights of collective bargaining and the Decent Work Agenda of workers in Trinidad and Tobago.

Hon. Members: [*Desk thumping*]

Mr. R. Indarsingh: Because at the end of the day, what they want to do is to return workers to slave-like and indentureship working conditions that prevailed in this country prior to the 1920s and '30s. They do not want collective bargaining. They do not want pension rights. They do not want group health plans and so on, because at the end of the day, Mr. Deputy Speaker, their plan is to continue to assault and decimate the trade union movement and they want no involvement for the public services—

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: Member, you have two more minutes.

Mr. R. Indarsingh: They want no role for the Public Services Association so they have decimated the OWTU at Petrotrin, they have attacked the Communication Workers Union at TSTT and also, with the closure of the Tourism Development Company and so on, and now they want to go after the Public Services Association with the implementation of the Trinidad and Tobago Revenue Authority.

And in addition to that, Mr. Deputy Speaker, in terms of where we are with this Government, they have not said how they will fund the issue of those workers who may opt not to be transferred into the Trinidad and Tobago Revenue Authority. And one of the biggest con jobs that is being carried out is really they have not been able to answer the concerns of the workers at the Board of Inland Revenue and Customs and Excise because the Minister of Finance sent the Minister in the Ministry, when she occupied that particular position, and she was not able to answer any queries. That Minister, at that point in time, was not able to answer any queries

and concerns as it relates to pensions, as it relates to successorship, as it relates the whole question of: Will I find employment based on my specialized job in Customs and Excise and the Board of Inland Revenue in terms of comparator jobs? So this hoax, this deception, we in the Opposition—

Mr. Deputy Speaker: Member—

Mr. R. Indarsingh: —will not continue to support—[*Inaudible*]

Mr. Deputy Speaker: Thank you, Member.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: I recognize the Member for Lopinot/Bon Air West. You have 20 minutes, Member.

The Minister of Public Utilities (Hon. Marvin Gonzales): Thank you very much, Mr. Deputy Speaker. It is always a pleasure to stand in this Parliament to represent the constituency of Lopinot/Bon Air West as well to give support to my ministerial colleagues from San Fernando East in his capacity as the Minister in the Ministry of Finance as well as my colleague from Diego Martin North/East and the Minister of Finance on a very important piece of legislation that has long been the public discussion in Trinidad and Tobago for over 20 years.

But before I go into my contribution, Mr. Deputy Speaker, let me just pause for a couple minutes to respond to the last speaker of Couva South because the Member for Couva South is a very experienced Member of this Chamber and I thought that he would have had the political decency to stand in this Chamber and to educate the people of Trinidad and Tobago, especially the younger Members of this House, on the benefits of a revenue authority for the general good of the citizens of Trinidad and Tobago. And what he has done, Mr. Deputy Speaker, for the last 20 minutes, is to engage in the same kind of behaviour of the United National Congress to spew venom, to frighten the people of Trinidad and Tobago, to create panic and

fear in the national community, to give the impression that this Government is after them and the Government is not seeking their interest. But this has been the playbook of the UNC since 2010, 2015, 2020 and they will not learn that this strategy is doomed to fail because the vast majority of the people of Trinidad and Tobago understand that their interest lies in the People's National Movement.

Hon. Members: [*Desk thumping*]

Hon. M. Gonzales: And that is the reason why elections after elections, they will lose and they will continue to remain where they are and we will continue to have the trust of the people of Trinidad and Tobago in good times and in bad and we will always do what we are required to do in the best interest of the people of Trinidad and Tobago. They can say whatever they want to say.

Hon. Members: [*Desk thumping*]

Hon. M. Gonzales: Because, Mr. Deputy Speaker, the issue of a revenue authority in Trinidad and Tobago, as I have said, has been around since 2002. Since 2002, the issue of the Revenue Authority of Trinidad and Tobago, it is not a recent policy of this PNM Government and every time we have static on this very important revenue-generating measure, it is always stopped by the United National Congress. Yes, it has been an issue in the 2010 general elections but what the UNC has done is to weaponize this very very important issue that is costing the people of Trinidad and Tobago billions of dollars. And if you do not believe what we are saying, you can look at what is published in international journals, in the IMF reports, et cetera, where the Government of Trinidad and Tobago has been warned that there needs to be a review of the tax policies of Trinidad and Tobago because the Government continues to lose billions of dollars in revenue; billions of dollars.

The Board of Inland Revenue and the Customs and Excise Division, they are all creatures of the old public service, creatures of a legislation that was created in

1966. In 1972, the budget of Trinidad and Tobago was somewhere in the region of 600 or \$700 million. Today, the budget of Trinidad and Tobago is over \$50 billion. And what the Government is trying to say, as has been done all over the world, and successfully so by Jamaica and by Guyana, in Canada, even in the UK where they have revised their model and improved the revenue collection measures in their country and all of them, the vast majority of them that introduced revenue authorities saw the benefits that they can collect significant revenues from the gaps that exist in their society to serve their country, to provide better health care, to provide better roads, better transportation, public utility services.

Mr. Deputy Speaker, this very UNC government at every single opportunity that they get, they will blame us for every single problem in this country but we are the Government, we will take it but we also do what is required to be done to provide good public service to the people of Trinidad and Tobago and that means if we have to revise our tax policies, to revise the Government department that is responsible for gathering all the outstanding taxes so that the Government will have the necessary revenues to run the affairs of Trinidad and Tobago by the creation of a revenue authority, we will do that. And as the Member, my colleague, the Minister of Energy and Energy Industries and Minister in the Office of the Prime Minister and Acting Attorney General said, this is not nothing new, it has been with us for a very long time. We went into the general elections in 2015 and we were given the mandate to introduce it. We went back to the population in 2020 and we were given the mandate to do it. But we trusted that we had an Opposition who at some point in time in their existence will put aside all their filibustering and the obstructing behaviour to sit with the Government and come up with good policies to serve the people of Trinidad and Tobago. But all they do, Mr. Deputy Speaker, since I have been here and observing them, even before I have been a Member of Parliament,

they have stood and consistently stood in the way at every single opportunity that we have advanced for the benefit of the people of Trinidad and Tobago, and that is what you put three-fifths majority for and special majority.

The intention is that politicians on both sides of the aisles on very critical matters will come together and put aside partisan politics and make decisions for the great governance for the people of Trinidad and Tobago, and that is the reason why the Minister of Finance came and in 2016 or 2017, introduced a Bill with three-fifths majority. But the UNC, in their usual style, will not come together and support the Government on what is good for the people of Trinidad and Tobago. And what do we do? We got a mandate in 2015 to govern, it was renewed in 2020 and if they do not want to come and support us, then we are going to use our 22 seats and put it to work for the people of Trinidad and Tobago and that is what we are doing.

Hon. Members: [*Desk thumping*]

Hon. M. Gonzales: That is what we are doing. So he could want to come and rant and rave about removal of the three-fifths majority and who did it and what plot and what have you. “Is not no plot.” It shows that we are a resilient political organization, we are a resilient Government and if you do want to come and support us, we will move on without you.

Hon. Members: [*Desk thumping*]

Hon. M. Gonzales: Simple as that. We will move on without you.

Mr. Deputy Speaker, you would have heard on many occasions and we would have been seeing, especially in recent times, citizens in various parts of the country complaining, and rightly so, for the conditions of their roads and their bridges and lack of water. It is not to going to take “jumbie beads” to build roads and build bridges and pave potholes, it is going to take money. The international organization, independent persons are telling us that there exist opportunities to collect taxes,

outstanding taxes owed to the people of Trinidad and Tobago to the tune of perhaps \$10 billion. Professionals like Prof. Karl Theodore, in using different simulations and models, even indicated that perhaps the tax gap might be in the region of \$13 billion. What are we to do as a government when all of them are telling us that we need to modernize our revenue collecting measures so that we can collect the taxes that are due and owing to every single citizen of Trinidad and Tobago? And when we collect those taxes, we are going to build bridges, we are going to pave potholes, we are going to fix the issues in the Water and Sewerage Authority and everything that they are marching up and down for.

And before they organize those marches—because, Mr. Deputy Speaker, we were elected to come here to pass laws, to implement policies for the benefit of the people of Trinidad and Tobago. We were not sent here to organize marches. We were not sent here to organize van loads of tyres to burn in the road. We were not sent here to bury coffins in the road as though we are national undertakers. We were not sent here to march in the road with flags and black flags and dress in black. The people of this country sent you, Member for Pointe-a-Pierre, to come here and support and work with the Government to raise revenue to build the same roads that you are complaining about, not to organize tyres and come into Parliament with the same clothes.

Hon. Members: [*Crosstalk*]

Hon. M. Gonzales: And this is an opportunity that you would expect, at least for once, that the Opposition will come to Parliament and say, “Yes, we have problems and those problems are going to take money to fix.” It is going to take money to fix all the landslips, it is going to take money to fix all the potholes, it is going to take money to build all the infrastructure to provide to the people in rural communities and in the urban communities across Trinidad and Tobago. It is going to take money.

But how can you complain about these issues and when you have the opportunity to work with the Government, to raise the necessary revenues, to address those problems, you continue with your filibustering ways and your obstructionist attitude?

So when next you organize your march, and you burn your tyres, and you dress in black, and wave your black flags, and bury your coffins, explain to the people that you are representing what you are going to do today with respect to working with the Government to improve the revenue situation in the country so that you can improve their circumstances. That is what your solemn responsibility is for, to work as legislators, as parliamentarians, to improve the revenue generating measures so that we can provide for the goods and services for the people of Trinidad and Tobago.

And, Mr. Deputy Speaker, I would not go further into some of the notes that I have prepared because my colleagues on this side, the Member for Arima, the Member for San Fernando East, all of them came forward and they put forward convincing arguments, drawing from international examples of countries that worked towards a revenue authority and experienced an improvement in their revenue generating measures.

My sole purpose here, Mr. Deputy Speaker, is to talk to the people and to remind the people of this country that it is the same UNC who complains every single day about the state of public services in Trinidad and Tobago and now that they have an opportunity to work with us to raise the necessary revenues to address the problems in their respective communities and they will not do that. They are not prepared to do it, they are not honest to do it because they do not care about solving the problems of the people of Trinidad and Tobago. All they care about is creating more problems and hoping that those problems will get them back into political

office and give them—

Mr. Ratiram: Mr. Deputy Speaker, Standing Order 48(1), this is not about the UNC, this is about the Revenue Authority and the additional taxes that they want to place that are affecting the citizens of this country. This is not about—

Mr. Imbert: [Inaudible]

Mr. Deputy Speaker: I need no assistance. I need no assistance. Overruled.

Hon. M. Gonzales: Thank you very much, Mr. Deputy Speaker. I realize my colleague from the other side, he tends—“like when he start to feel the heat under him”—

Mr. Deputy Speaker: Member, I have ruled, proceed. I have ruled.

Hon. M. Gonzales: Thank you very much, Mr. Deputy Speaker. But may he also be reminded, my colleague from that side, that this is his opportunity to work with the Government to improve our revenue generating measures by the creation of a revenue authority and that by creating this Revenue Authority, we will improve the financial circumstances of Trinidad and Tobago and that his constituents and the constituents that they all represent will all be beneficiaries when we as a country improve our revenue generating measures.

This is not something only for those on this side. It is not something that for those on this side and constituencies that are represented by the PNM will benefit. The Minister of Finance has indicated on numerous occasions that we have 14 regional corporations, seven represented by the PNM, seven represented by the UNC, and they will all be beneficiaries of the collection of taxes and other forms of revenues. They will be allocated to the regional corporations so that they can go about fixing roads and fixing drains, improving the recreational spaces, providing lighting and improving the livelihood of these people but they are not interested in that, Mr. Deputy Speaker. And I speak to the people of Trinidad and Tobago that

they are not interested in working with this side and collaborating with this side to improve the circumstances of the people of Trinidad and Tobago.

And, Mr. Deputy Speaker, as I close, I want to thank the Member for Diego Martin North/East for his resilience in not allowing the filibustering of the UNC and the obstructionist behaviour of the UNC. As we so do, we removed the three-fifths majority but yet still, the Bill is consistent with the Constitution of Trinidad and Tobago. We will move towards the creation of that Revenue Authority, we will raise the necessary revenues and improve the financial circumstances of the people of Trinidad and Tobago and all our citizens, all of them, from the length and breadth of this country, from Tobago, in the east, in the west, in the north, in the south, in UNC heartland, in PNM heartland, all of them will be beneficiaries of a country that will see an improvement in their revenue situation by the creation of a revenue authority.

And I thank you, Mr. Deputy Speaker, for this opportunity and I congratulate my colleagues on this side for persevering and making this a reality once and for all. Thank you very much.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: I recognize the Member for Pointe-a-Pierre.

Mr. David Lee (*Pointe-a-Pierre*): Thank you.

Mr. Young: 48(1).

Hon. Members: [*Laughter*]

Mr. Deputy Speaker: Member, you have 20 minutes.

Mr. D. Lee: Thank you, Mr. Deputy Speaker. I was not going to join this debate—

Hon. Members: [*Inaudible*]

Mr. D. Lee: —but the Member for Lopinot/Bon Air West called out my name.

Mr. D. Lee: I do not know what I did the Member that he called out my name so I had to jump in here and respond.

Mr. Young: [*Inaudible*]

Mr. D. Lee: Now, Mr. Deputy Speaker, before I get into the substantive debate on this Revenue Authority—because I would not take all my 20 minutes, I want to respond firstly to a couple of things by previous speakers that my colleagues in rebutting did not address it and it all leads into my debate and I want to start with the Member for Port of Spain North/St. Ann’s West. And I listened to his contribution and he gave two personal stories, Mr. Deputy Speaker. One was when he talked about in his first budget and at that point in time, he was a Minister in the Ministry of Legal Affairs, Attorney General’s department or Ministry, and he mentioned after debating or presenting his area and he talked about fees, and when he completed his debate and he went out of the Chamber, he got a call and the call was from someone from BIR and they made reference and this is his story—and correct me if I am wrong, Member. They made reference of something to do with if you file your tax returns, et cetera.

And then he went on further, Mr. Deputy Speaker, where he made mention and give the impression that the Opposition had something to do with him getting that call back in 2015 and he talked about the reach of the Opposition within the BIR. And that stood out to me, Mr. Deputy Speaker, because the Member is giving the impression to the country, if they listen to that statement, that the Opposition had some dealings or the staff of the BIR were really doing the bidding or some work of the Opposition, and I use the words trying to reach out to him or maybe—I will not use the word “scared”, because I do not think the Member would be scared, but to insinuate certain things. And to me, that is the crux of the matter of the debate here.

Because when I listened to all the Members on that side, the Government Members, even the Mover of the Bill, the Member for Diego Martin North/East, it is about—and I heard some buzzwords, it is about tax leakages, efficiency in

collecting taxes, efficiency within the BIR or this new body the Revenue Authority. The Revenue Authority will be now a professional body run by professional people. And I listened to the Member for Lopinot/Bon Air West and the Member for Lopinot/Bon Air West was a past public servant because that Member used to work in the Ministry of Works and Transport as, I think, the senior legal officer.

4.00 p.m.

Whether he is on contract, or he was part of the public service permanent, he was, in my view, a public servant. And when you listen to this entire Bill, Mr. Deputy Speaker, no one is disputing that there needs to be more efficiency in collection of taxes, in collection of revenues on behalf of the country. No one is disputing that, what we are disputing is how we go about it. You see, when you—and I keep asking the question, and my colleagues keep asking the question, you have a body present, called the Inland Revenue—Board of Inland Revenue staffed in our view by professionals. And I also listened—for the last six or seven years, both Members Diego Martin North/East, and Port of Spain North/St. Ann's West, have always praised the efficiency and the professionalism of public servants. So I am surprised today in this Bill that is being piloted even the Member for Arima, has always praised the public servants that run our country. We, the Opposition, also praise the public servants. But I am surprised that this revenue Bill that is being moved here today, is about getting rid of the public servants and it is a double standard. So, it is a double standard in my view, Mr. Deputy Speaker, because they talk with two sides of their mouth.

So, we are in agreement of efficiency. So I have not heard from the Minister of Finance, even the Member for Port of Spain North/East, St. Ann's West about how this new Revenue Authority will become more efficient than the Board of Inland Revenue, and how the revenue will grow under this new body and that is the

confusion and that is concern we have. Because when you look at the Customs and Excise Division, that Division is what the Minister of Finance is saying will now come under the umbrella of this new body, Revenue Authority.

Now the Customs and Excise Division is a creature on its own, Mr. Deputy Speaker, meaning that there is a lot of experience in the Customs Officers, and yes, you might have a few bad ones. But when you look at that Division, which is a revenue generator for our country, what is the Minister of Finance is saying that he is doing with these Customs Officers. Is he saying that we are going to get rid of them? And what are they going to do if they do not want to come over to the Revenue Authority? Where will they be pegged within the public service? These are the kinds of questions I think the public servants within the BIR and the Customs and Excise Division need some answers to, Mr. Deputy Speaker. Because I really thought that the Minister of Finance in trying to convince us the Opposition or even the country would have shown this new Revenue Authority—what actions and what operations they would be doing that will increase the efficiency and collection of our taxes.

Now in the past six years the Minister of Finance talked about tax auditors and as a slew of them and we are saying why that did not happen? Is it that the Minister of Finance is waiting for the new Revenue Authority to start employing these tax auditors or these lack of a better word, enforcement officers to go out there and investigate why that cannot be done now?

Mr. Deputy Speaker, when I listen to the Minister of Finance, when he piloted his Bill in his wind up in the Senate in September, he referred to the tax amnesty, and he gave a story in his wind up that one of the days of the tax amnesty collection that there was a line stretched back of people waiting to pay taxes as far as the Radisson Hotel. And when he—someone sent him pictures of the line, the buildup of the individuals—enquired to the authorities, they told him that some cashiers did

not come out. Now—and he said in his wind up presentation that if they had a Revenue Authority, that would not have happened because we would have been able to replace cashiers at the whims and fancies of the Revenue Authority.

Now, these are public servants that were in place during COVID and all other previous tax amnesties, bought by this Government have always been successful, for the Minister of Finance, because every time he came to account, he always—the Minister of Finance always said that they collected more than they had budgeted for. And why is he now giving the impression that the public servants are inefficient, even within that collection of tax amnesty. And he—the Minister of Finance really, is playing smart with foolishness. Because you cannot praise the public servants on one hand, and then at the same token, the next hand, you try to belittle them and saying that they are not efficient, or they do not have the right skills.

So, Mr. Deputy Speaker, I really want—I hope in the wind up the Minister of Finance, that he convinced this country by bringing a new Revenue Authority, that new Revenue Authority, what efficiencies, what new things that they would put in place, because you see, the Minister of Finance talked about digitization, and a lot of that work has already been done in the BIR and Customs and Excise Division. The Customs and Excise Division is using the Customs Border Protection Online System, which we know it as ASYCUDA and they work very closely with the US authorities—both the Inland Revenue and Customs and Excise, and they are heavily digitized. So, I really want to know what new systems that the Revenue Authority would put in place that is not already in place.

So, Mr. Deputy Speaker, I hope in the wind up that the Minister of Finance gives some clarity, and so, that the workers in both BIR and the Customs and Excise Division could get some comfort. I thank you with those words.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: I recognize the Member for Arouca/Maloney. [*Desk thumping*]

The Minister of Planning and Development (Hon. Camille Robinson-Regis): Thank you very much, Mr. Deputy Speaker. Mr. Deputy Speaker, I will not be long in my contribution. I just wanted to make a few observations as it relates to this Bill, which has been long in coming and that has been said on several occasions by several Members but it is essential as we move this country forward.

Mr. Deputy Speaker, I am a little concerned that my colleague, the Member for Pointe-a-Pierre, made the point about the issue of job security. Because Mr. Deputy Speaker, the Bill is very clear as it relates to that. And it is obvious that my colleague was not prepared to speak, as he rightly said, because if he had looked at the Bill at all, he would have seen that there are clauses, specifically clause 18 that relates to this issue of job security. And we all know that this issue has been an issue of contention since the Bill was introduced in 2018. However, this administration has made every effort to ensure that the best solution has been arrived at and clause 18, we are of the firm view, is the best solution. And Mr. Deputy Speaker, clause 18 applies to an officer who holds a permanent appointment to, or a temporary appointment of which he has served at least two continuous years in an office in the Inland Revenue Division, or the Customs and Excise Division. And what does clause 18 allow? Mr. Deputy Speaker, what it says, which is totally opposite to what the Member for Pointe-a-Pierre was trying to put to the House and to the public. It says quite clearly, that by this clause it;

“would enable public service officers to exercise, within three months of the ... coming into force of the ... Act, an option to:

- (a) voluntarily retire from the Public Service on terms and conditions agreed between him or his appropriate recognized association and the Chief Personnel Officer;
- (b) to—transfer to the Authority with the approval of the appropriate Service Commission on terms and conditions which, taken as a whole, are no less favourable than those enjoyed by him in the Public Service;
- (c) be appointed on transfer by the Public Service Commission to a suitable public office in the Enforcement Division on terms and conditions which, taken as a whole, are no less favourable than those enjoyed by him in the Public Service on the date of the coming into force of this Act; or
- (d) remain in the Public Service provided that an office commensurate with the office held by him in the Public Service prior to the date of the coming into force of this Act, is available.”

So, Mr. Deputy Speaker, unfortunately, the Member for Pointe-a-Pierre, as my colleague, the Member for Lopinot/Bon Air West said, is engaging in fearmongering. It is clear that this piece of legislation by clause 18 offers employees, who are now with Customs and Excise or with the Inland Revenue Division, do have four options as it relates to their employment after this Act comes into force—three months after it comes into force. And Mr. Deputy Speaker, clause 19 of the Bill makes it very clear that there is no ultimatum being offered to these employees. Again, and I again use the term that my colleague from Lopinot/Bon Air West used, fearmongering. Because clause 19, Mr. Deputy Speaker, states quite clearly, that the Bill serves to preserve the benefits of the employee who wishes to transfer to the Authority from the Public Service

“at the date of his employment by the Authority...” These benefits will “continue to accrue ... under the Pensions Act up”—until—“the date of the establishment of the pension fund plan”—established under the Authority.

The Bill, Mr. Deputy Speaker, goes so far as to consider those cases where the employee retires or dies before the establishment of the pension fund plan and provides for a superannuation benefit to accrue to the deceased employee’s estate.

So, Mr. Deputy Speaker, contrary to what our friends on the other side have been saying, there will be no loss of jobs. There is no loss of benefits to employees who choose to either remain within the realm of the Public Service or to become part of the Authority. It is this Administration’s position that the establishment of this Authority, as provided for in this Bill would allow for the most efficient use of public resources by getting skilled people to carry out the required job efficiently and effectively, ultimately allowing the Government to acquire the income necessary to further adequately provide for the people of Trinidad and Tobago. So, Mr. Deputy Speaker, once again, those on the other side are trying to mislead this House and trying to mislead the people of Trinidad and Tobago.

Mr. Deputy Speaker, we have continuously highlighted that some of the foundational principles of this Bill are accountability, efficiency, and transparency. Part V of the Bill has been very strong on the issue of accountability. And specifically, in clauses 30 and 31, we talk about the mandate of the preparation of strategic and operational plans, and the mandate of the submission of annual estimates of income and expenditure. Clauses 32 and 33 talk very clearly about the provision and need for proper accounts and annual audits which are audited by the Auditor General.

Mr. Deputy Speaker, on the issue of efficiency, it is clear to us and clear to all right thinking persons that this Revenue Authority would provide for and improved

the level of service to the taxpayer, by allowing the taxpayer to get all revenue related information at one centralized location, thus increasing the accuracy and consistency of information. And also, at the same time minimizing the red tape and making fraud and other revenue related crimes more difficult to commit, specifically, as it relates to the issue of tax refunds and the issue of enforcement. As it relates to the foundational principle of transparency, Mr. Deputy Speaker, clauses 8 (l), (j) and (k) provide for the implementation of management policies in relation to the principles of good governance and practices and the internal audit function of the Authority.

Mr. Deputy Speaker, one of the areas that has not yet been highlighted is the fact that there is a clear need to ensure that the greatest amount of collection of revenue is mandated by this Authority. And I would like to take this opportunity to talk specifically about the fact that as we do our budgeting in Trinidad and Tobago, through the Ministry of Planning and Development and the Ministry of Finance, the Government continues to remain committed to the principles of the 2030 agenda, our national development goals and the Sustainable Development Goals of the United Nations. But one of the issues that is very clear is as we move to achieve these goals, we require sufficient and significant financial investments. This is especially true for us as a small island developing state, and it is especially true for us as we move our country forward.

Mr. Deputy Speaker, it is clear that through the implementation of a Revenue Authority, the Ministry of Finance can close the gaps that are part and parcel of what we have to deal with as we move to finance our economic development.

Mr. Deputy Speaker, the Ministry of Finance has observed that our annual tax gap is approximately \$13.1 to \$17.8 billion, whereas the VAT gap is estimated at \$5 billion. It is therefore obvious that a functional Revenue Authority with its mandate of ensuring the compliance and enforcement of tax laws and contributing to border

security will aid us in closing this gap more effectively. It will also aid in the achievement of our United Nations Goal, No. 16, of peace, justice and strong institutions and specifically target four of that goal, which is to significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets, and combat all forms of organized crime by 2030.

Mr. Deputy Speaker, with regard to Vision 2030, we have articulated a more developed society as one of our main goals, whereby socio economic growth is enabled by the optimal use of resources and a high quality of life for citizens and a skilled and educated workforce driven by the principles of tolerance, equity, inclusion and integrity. It is clear therefore, that this Revenue Authority based on those types of foundational principles are moving us in that direction. And we have said through our theme of delivering good governance and service excellence, that and I quote, the public service will have modern, effective and efficient management systems.

Mr. Deputy Speaker, it is clear that prudent management of the State's revenue collection will allow for greater—will ensure less leakages, will improve the collection and reporting mechanisms and reduce the incidence of corrupt practices. And Mr. Deputy Speaker, those are the foundations upon which we have built this Revenue Authority and upon which we are moving to ensure that this Revenue Authority becomes a reality. Additionally, those on the other side have consistently been lamenting that our ease of doing business has deficiencies. But what greater mechanism to improve our ease of doing business than the Trinidad and Tobago Revenue Authority Mr. Deputy Speaker? Large segments of the public sector still run on inefficient and obsolete processes and procedures, this Revenue Authority will ensure that that is a thing of the past.

Mr. Deputy Speaker, I would like to highlight one other need for the Revenue Authority. In the light of the recent outcomes of the climate conference in Glasgow COP26, where countries are now expected to increase their ambition, including through innovative ways of financing climate action, it is imperative that all sources of financing including public and private sources be accounted for. By increasing efficiency and transparency through an effective tax collection system, the Government would not only be able to secure additional domestic finance for climate action, but would be better positioned to develop new and innovative approaches to raising climate finance, including, being able to assess predictable, sustainable and reliable financial flows. This no doubt is critically important for planning purposes, and would also serve to facilitate greater accountability to the public for climate policy actions.

Mr. Deputy Speaker, I can do no less than to support the Minister of Finance in moving this mechanism forward. I ask those on the other side to support this Revenue Authority because it is for the good of all the people of Trinidad and Tobago. As is usual with the People's National Movement in Government, our objective continues to do what is in the best interest of all the people and we say without fear of contradiction, that the Trinidad and Tobago Revenue Authority Bill, is a step in the right direction. Thank you very kindly, Mr. Deputy Speaker. [*Desk thumping*]

Mr. Deputy Speaker: I recognize the Member for Chaguanas West, 20 minutes, Sir. [*Desk thumping*]

Mr. Dinesh Rambally (*Chaguanas West*): Thank you, Mr. Deputy Speaker. Mr. Deputy Speaker, as I commence this contribution this afternoon to this Bill to establish the Revenue Authority, I just want to make a few comments in response to Members on the other side that they made during their contributions. And let me

start off by referring to some comments which were made by Member for San Fernando East. And he would have said that, you know, in establishing the Revenue Authority that they would be hiring 100 accountants and other steps that would be taken to hire personnel. And the question that will arise as I get deeper into the contribution is, well, if there is a need for such, what is wrong with enhancing the present existing system, the Board of Inland Revenue, but we will return to that Mr. Deputy Speaker. I want to refute out of hand, outright, this notion, or the suggestion by Member for San Fernando East, that Members on this side engage in intimidatory tactics aimed at in any way intimidating valuers or any public servants, that is not something that we would condone, so I want to reject that out of hand.

Mr. Manning: [*Inaudible*]

Hon. Members: [*Desk thumping*]

Now, Member for Arima made the suggestion, or the contribution was that no recommendations are coming from the side. But if you listen to the debates, and you actually digest it, you will hear the suggestions that are being made. And I think Member for Naparima—Princes Town, sorry, has already dealt with that but I think these suggestions are there. We want to respect the rule of law on this side and whereas, on the other side, Mr. Deputy Speaker, we are not seeing that being reciprocated.

Member for Port of Spain North/St. Ann's West, I just want to point out that when he was ending his contribution he was talking about—we are looking at something that may somehow resemble—and I do not want to misquote him, but he was saying to the effect that some system that could resemble the IRS or the systems in USA and Canada. But some of the points that we are making on this side, they have been borne out already in those very systems in those countries. And you have an incident of where one Stephen Miller in 2013 was asked by the then President of

the United States of America, President Barack Obama, to resign because as the Acting Commissioner or the Acting Chairman of the IRS at that time, it was found out that they were actually targeting the Conservative Party and Members of the Conservative Party, so that was a real fear and something that they had empirical evidence pointing to. So, we are not saying these things in a vacuum, the said systems that they are referring to, they have had issues like this. So, that was in response to Member for Port of Spain North/St. Ann's West.

I want to also say that to my friend, Member for Lopinot/Bon Air West, if ever I have heard a legal oxymoron, it is in saying that we have removed the three-fifths majority but we have ensured that the provisions of the Constitution have somehow made its way into this Bill. The Constitution has a three-fifths majority for a purpose.

Hon. Members: [*Desk thumping*]

Mr. D. Rambally: So, you do not remove it at whim and fancy. So if you are interested in ensuring that the rights that people have under the Constitution are protected, you follow section 13, which is to ensure that where there is an encroachment of fundamental rights under section 4, you would make sure that you have the three-fifths majority. So I just want to clear that—I would give way to Lopinot/Bon Air West.

Mr. Gonzales: Thank you very much for giving way. I just simply want to ask you, are you saying that if a Bill does not have three-fifths majority, that it is illegal and against the Constitution?

Mr. D. Rambally: I answered that question already. I said that if there is a breach of fundamental rights under Section 4—

Hon. Members: [*Continuous desk thumping*]

Mr. D. Rambally: —there is—I have answered that already. If the Member wants to take some legal advice on that you are free to do so. On a lighter note, I want to taper it down for myself but on a lighter note, you know, following the last date of debate here Minister of Finance, Member for Diego Martin North/East made a joke with me when we were walking out the Chamber, and he said that you know any challenge, we will bring one Lord Pannick. Now that is an incentive to bring a challenge by itself but I highly doubt I want to make the point that Lord Pannick of all people would make a suggestion or give that kind of advice to railroad the section 4 and section 13 protections of the Constitution.

4.30 p.m.

So I move on from there. Now, I want to say something about this theme, Lopinot/Bon Air West and the Member for Arouca/Maloney making references to the Opposition engaging in fearmongering and I want to deal with that because the fact remains that when we look at what is taking place in the country, Mr. Deputy Speaker, the PNM itself has demonstrated the ability to do that on their own actions to instill fear in the citizenry. And it is a stark reality that citizens in this country live in fear of what might actually be done or steps taken by the PNM Government.

Hon. Members: [*Desk thumping*]

Mr. D. Rambally: So it is not us on this side who are instilling fear and engaging in fearmongering, you all do a very good job at that just by virtue of how you are running the country.

Now, Mr. Deputy Speaker, this Bill that we are here to debate is one that cannot truly inspire confidence in the population, and that is the starting point I want to start with in my contribution. Now, taxation, Mr. Deputy Speaker, continues to be a sore point for—or a sore issue for people in this country because they never feel that they are getting value for money and that is a reality. In any progressive

administration—and I heard some Members on that side talking about, you know, “Do not burn tyres” in the crosstalk. In any progressive society, Mr. Deputy Speaker, the administration, when you are dealing with how administrations take into account the issues of the people and how they handle it, things like potholes, dry taps and dilapidated schools, that should have been a thing of the past because ideally when they are dealing with paying your taxes they should not have to be paying taxes and having to burn the tyres to get those basic amenities.

Hon. Members: [*Desk thumping*]

Mr. D. Rambally: So what do you expect of a population when faced with this kind of dilemma? Yes, they need to demonstrate and it does not only occur in this country. Do not make it out to be that this country alone somehow being incensed by the UNC and Members on this side, it happens all over the world in First World countries.

Hon. Members: [*Desk thumping*]

Mr. D. Rambally: I wonder if Members on that side are following what is happening unfortunately in Holland at this point in time.

So I want to say that marching with placards to tell this administration, the PNM administration, that they are not using taxpayers' moneys wisely, it is something that they can expect to see more of because the people are saying that they are fed up, enough is enough. Now—and when will citizens of this country seem to benefit as to what is going on? Who is going to be inspired, Mr. Deputy Speaker, by this Bill which seeksto—somehow they keep saying it is, you know, to pay more tax. Mr. Deputy Speaker, the Revenue Authority—and I want to make it clear—is what appears to be this Government's solution to collecting revenue from the uninspired citizens. We all know, Mr. Deputy Speaker, that this Bill is an attempt to roll up two bodies, and we have heard it that that is a common ground. They want

to roll up, you know, two bodies into one, which is the BIR, Board of Inland Revenue and the Customs and Excise Division amalgamated into this Revenue Authority.

I want to make reference and this is in relation to the fact that Member for Arouca/Maloney was talking about the ease of business and what better way than to, you know, enhance the ease of doing business by having the Revenue Authority. I want to start with—it was a discussion, Paper No. 4 of November 2019, and this was set out by the World Bank Group, and the name of that paper is, “Thinking Strategically about Revenue Administration Reform: The Creation of Integrated, Autonomous Revenue Bodies”, that is the title of the paper. And, Mr. Deputy Speaker, in my humble opinion, when you look at this paper what they are saying—and it is a very balanced analysis—what they have said in that paper is that the establishing of revenue authorities—so they have done their studies worldwide—the establishment of the revenue authorities is not the panacea to tax collection issues.

Hon. Members: [*Desk thumping*]

Mr. D. Rambally: So, Mr. Deputy Speaker, as such we need to be clear that the mere creation of such an authority, the Revenue Authority, is not in and of itself the solution to our tax problems. If we believe, Mr. Deputy Speaker, that by just simply creating this Revenue Authority and doing no more is going to be sufficient, then we are spinning top in mud.

Now, Mr. Deputy Speaker, listening to those on that side, the Revenue Authority looks like it is supposed to be a more trim and concise body which ought to herald a new era of doing business, but I want to point out that when you examine this Bill itself the Revenue Authority is clunkily split down the middle as it operates under two different systems. And I have heard people talking about Jamaica and somebody spoke about Barbados—I believe it was San Fernando East, somebody spoke about Barbados; when you look at these jurisdictions there is a difference.

When you have—you do not see the merger of customs and revenue collection coming together as it is under this present Bill. In fact, under the customs, whatever takes place under customs they have limited—they leave that aside; they just deal with revenue collection. So you will see when we examine some of the provisions it is clunkily split down the middle. Mr. Deputy Speaker, how much time do I have again, please?

Mr. Deputy Speaker: You end at 4.45.

Mr. Gonzales: [*Inaudible*]

Mr. D. Rambally: Yes. Lopinot/Bon Air West says, “No more”, but I— [*Laughter*—but I gave way to him so he took up some of my time, Mr. Deputy Speaker.

Now, Mr. Deputy Speaker, what we are seeing under the Revenue Authority is that we have a situation in which different people are hired under different regimes with different tenure and different remuneration packages and they are all working under the same organization. Now, that might by itself say, “Well, okay, but what is wrong with that, that seems to happen in other organizations”, but what is distinctive about this particular Revenue Authority is that the chain of command, Mr. Deputy Speaker, is bound to get distorted. Conflicts of interest are bound to arise and inevitably workers, employees, may be drawn in different directions ideologically. Why do I say that? In order to circumvent the requirement for a special majority vote what they are proposing under this Revenue Authority—and I want to make it, you know, akin to or say that it is somewhat like a pretzel which is that it is bending in every direction. This Bill is not straightforward; it is anything but straightforward, Mr. Deputy Speaker.

Now, I want to say that when we look at it, Mr. Deputy Speaker, and I go to clause 7, on the one hand you have the board of the Revenue Authority being

appointed by the Minister—and this is at clause 7, and for the interest of time I will not go through the full clause but we have one significant post cited there, the Deputy Director General—Enforcement, along with some public officers being filled by the Public Service Commission while other employees—and, Mr. Deputy Speaker, we must take special note of the distinction between the public officers and the employees, they are appointed by the board. So when you look at now clause 14(4), you have where:

“The Public Service Commission...and the Board...shall appoint, remove, transfer...”—et cetera.

What you are seeing is that you are seeing some situations of conflict arising. And then at clause 12(7), we see that:

“The Board shall appoint an employee of the Authority to be its secretary...”

So what those clauses say, right away we are able to identify, Mr. Deputy Speaker, three different sets of recruits, the board, the Minister and the Public Service Commission and from that we have arising categories of workers as contract workers, public officers and no doubt different rates of remuneration and tenure.

Mr. Deputy Speaker, it is important that I raise this because despite the best intentions that we are hearing of from the other side, this Bill has merely empowered persons to be hired by different entities and that the Government has not demonstrated in the Bill itself that it intends to do things any differently because I want to say that this is the first crack in the foundation, so to speak, already. One of the things that supposedly informed this country's deliberations on the Revenue Authority—and I say this in response to Arouca/Maloney, there was a technical report prepared by the IMF for Trinidad and Tobago, and we say the tax assessment report; it is properly described, Mr. Deputy Speaker, as the Tax Administration Diagnostic Assessment Tool or TADAT. One of the observations in that report was

that the Inland Revenue Division's approved staff position for the year ended 2016 to 2017 was 1,316 of which 540 or 41 per cent of the positions were vacant. Mind you, Mr. Deputy Speaker, this was approved staffing; positions were approved but they simply were not filled. So, Mr. Deputy Speaker, what guarantee do we have that in this Bill if passed with all its complicated hiring, will bring change rather than exchange? New name, new branding but same problems expected, maybe even worse, Mr. Deputy Speaker.

Mr. Deputy Speaker, this Government has often spoken about digitization and transformation and we are supposedly on the cusp of a technology revolution and one would have thought that the Bill should have specifically addressed the need for digital transformation within the new Revenue Authority. I have heard references being made to this but there has been nothing, as we would say, deviling into the details to satisfy us that, you know, the Revenue Authority is going to be something—complete digitization of the Authority and that it will take us functionally into the coming decades. We have not heard that, Mr. Deputy Speaker.

Mr. Deputy Speaker, when we look at the TADAT report, what it speaks to is that:

“Returns”—up till now—“are largely filed manually.”

And they have spoken to this that:

“The consequence of this has been a slow take-up rate with close to 12,000 users who are mainly employees. This requirement creates an immediate barrier to companies and firms wanting to file electronically and creates inefficiencies within IRD.”

So this is the 2017 report but no doubt that there is a need for this deficiency to attract some more attention in a far-reaching Bill such as what we are debating, Mr. Deputy Speaker.

Mr. Deputy Speaker, in terms of the TADAT report I will say that, you know, they make references to GenTax, which is a system that is employed; no doubt it may have been somehow evolving along the way but these things do not provide a sound revenue accounting environment. But, Mr. Deputy Speaker, that is not all and they have said in that TADAT report, they have pointed out some of our shortcomings and the question that I started off—one of the early questions in my contribution comes back again: Why not, you know, revolutionize the existing system in that we can give it all the resources that it needs and therefore we will see better, you know, uptake and the lessening of the gap in terms of, you know, this revenue collection?

So, Mr. Deputy Speaker, I know that we have heard about, you know, the breach of privacy and all of these things; it has been debated but it is a real issue when you are dealing with legislation like this. Mr. Deputy Speaker, I want to talk a little bit, as I seek to conclude, the Deputy Director General-Enforcement, and what I will say is that when you look at the different clauses, particularly at clause 14(5)(d)—and I will call out some of them as we move on—what they say is that:

“...the Deputy Director General-Enforcement...”—will be—“...subject to...policy directions...”—and—“...communicated to him through the Director General.”

The Director General is getting policy directions from the Minister and then—

Mr. Deputy Speaker: Member, you have two more minutes.

Mr. D. Rambally: Yes. Thank you, Mr. Deputy Speaker. And then what you say is that is it being reciprocated somehow, so what you are saying is that you are communicating something to someone through someone else and that is a confusing chain of command which can inevitably lead to confusion and misunderstanding. And what will happen, Mr. Deputy Speaker, that when you look at that scenario it

would mean that you are really—you are still passing instructions but albeit through a third party and that is something that we have to be careful of. If we are—and I want to say to Member for Arima, one suggestion would be that there ought to be something, some method in this madness that would take into account that if there is conflict in what each person deems to be the policy direction, that you could have some kind of process that they could mediate and have that sorted out.

So, Mr. Deputy Speaker, I want to say in conclusion, Mr. Deputy Speaker, that this is far-reaching and before you seek to paint the white fence you should first scrub off the moss, and that is something that we are not seeing with this particular Bill. When we are willing to support legislation, as we have said before, which respect people's rights, we are willing to support laws but only good and sensible laws, Mr. Deputy Speaker, and that is not what we are seeing emanating out of this Revenue Authority Bill. Mr. Deputy Speaker, one of the things that I heard one of the speakers saying which really is—it cannot be right that if it is we raise concerns here, and I maintain this position—on the Opposition side when we raise concerns, it is not being obstreperous or obstructionist, especially when it relates to the rights of the citizenry.

Mr. Deputy Speaker: Hon. Member, your time has elapsed.

Mr. D. Rambally: Thank you, Mr. Deputy Speaker.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: Hold on, Members. Hon. Members, at this time the sitting is suspended until 5.05.

4.45 p.m.: *Sitting suspended.*

5.05 p.m.: *Sitting resumed.*

Mr. Deputy Speaker: As we resume this sitting, I recognize the Member for St. Augustine and you have 20 minutes.

Ms. Khadijah Ameen (*St. Augustine*): Mr. Deputy Speaker, I thank you very much for recognizing me and giving me this opportunity to contribute to this somewhat controversial Trinidad and Tobago Revenue Authority Bill. This Bill's primary purpose or intent is to replace the Board of Inland Revenue and the Customs and Excise Division with a new creature which will be called the Trinidad and Tobago Revenue Authority and it will be a body corporate and an agent of the State. Let me first commend the Leader of Opposition and my colleagues who spoke before me for the firm position and constant position we have had on this Trinidad and Tobago Revenue Authority and it is stance that is on the side of the citizens.

Mr. Deputy Speaker, I listened to the contribution of the Government Members, I listened to my colleagues on the Opposition Bench and I have also taken into consideration members of the various business chambers in this country and the Trinidad and Tobago Revenue Authority Bill is an admission of failure by this Government. It is an admission of the failure of this Government to generate, to efficiently collect revenue. It is an admission that they have sabotaged themselves. It is an admission that they have no new ideas for generating revenue and so they seek to clampdown on citizens in terms of tax collection and new taxes.

So while they have spoken about increasing the efficiency for business and the increase in revenue collection and prudent management of the State's main revenue collection agency, Part II of the Bill provides for the establishment of the TTRA but it says that it would be responsible for:

“...the provision of revenue collection services to statutory and other public bodies;”

And today the Government sought to pat itself on the back on all their revenue collection plans, trying perhaps to convince this Parliament and the nation but unfortunately not one of them was convincing; not one of them. Every Member on

the other side really failed to convince either this House or the population. And Members opposite spent so much time on their usual, “blame Kamla, blame the UNC” rhetoric that they missed the boat completely. The Member for San Fernando did try “ah ting” and go into some of the theoretical and structural aspects of the Bill but it was not even convincing, and other senior Members spent time—it seemed as though they really did not prepare on the Bill, it was just a “blame Kamla” session once again. This is not governance.

So we have heard about revenue, their revenue collection agenda, how you plan to crackdown on citizens, crackdown on businesses but where is your revenue generation agenda? You have sold out so many of the prospects for Trinidad and Tobago. You have made so many bad investments. You have made so many failed plans and today the Government is here because it has also sabotaged itself and sabotaged investor confidence in Trinidad and Tobago. And this, Mr. Deputy Speaker, started in the 2015 campaign when the Government was seeking so much to blame the UNC that they painted a picture of doom and gloom and they tried to create a narrative that they inherited doom and gloom and then they wanted to paint a picture of bright sunny days. But the doom and gloom picture that you painted drove many investors away and it really kind of brought investor confidence down. And in March of this year, Mr. Deputy Speaker, the Central Bank report stated that a lack of confidence in the economy has led to instability and uncertainty, and I am just quoting loosely. So they have moved from *Chicken Licken*, “the sky is falling, the sky the falling”, to a point where the sky is really falling on their head and they have no solution.

The Minister has further stated that the advent of the TTRA will ensure that revenue collection in this country is approached as a world class business rather than a corollary to the strictures of the public service. So we understand that there are

restrictions in public service. We always hear people complain but in their haste to remove restrictions and what could be deemed as red tape, the Government is in fact removing key factors in the public service administration that protect the citizens of this country, that protect accountability, that insulates the organization from political influence. And that is what we have been saying, they have removed that insulation that allows continuity between the changes in public—in political administrations from one political party taking over governance to another. They have removed the protection of employees from political victimization. They have removed the protection for citizens from possible—and citizens and taxpayers from possible political persecution because this TTRA that is proposed has so much space for political influence. Mr. Deputy Speaker—

Mr. Deyalsingh: Mr. Deputy Speaker, Standing Order 55(1)(b), every Opposition Member has made that point about political interference, over and over and over.

Ms. K. Ameen: Mr. Deputy Speaker—

Mr. Deputy Speaker: Hold on. Hold on.

Ms. K. Ameen: Sorry.

Mr. Deputy Speaker: So again, Member, as mentioned we have gone down that road many times before we suspended, so, again, wrap up that point and you can move on.

Ms. K. Ameen: That was the end of it. That was the end of it. I know the Minister was quick to jump up for. Anyway, I continue—I thank you, Mr. Deputy Speaker.

Mr. Deputy Speaker, the Member for Oropouche West who spoke before me, spoke earlier today, mentioned that the hon. Minister of Finance spoke about the fact that the understaffing—that the current organization is 50 per cent understaffed and so on, and he went in a particular direction but I want to bring another perspective and that is that this Government is so disconnected from reality that it does not even

recognize the irony in the Minister's statement. It seems as though the Minister is not even aware of the unemployment rate in Trinidad and Tobago; that he is not even aware of how many well-qualified people, young people with degrees and work experience who are unemployed and underemployed, and it is you—it is the same Minister of Finance who is complaining about this organization being 50 per cent understaffed and therefore inefficient who ordered a freeze in the hiring within the public service.

So you are shooting yourself in the foot and then coming to complain to us, complain to the country that you need to form a new organization because this one is inefficient and understaffed. But you know, Mr. Deputy Speaker, if this Government or this Minister of Finance, if you are shooting yourself in the foot it is one thing, but when you shoot you are shooting the nation in the foot. You are shooting the—and it is the small man who hurts, it is the small man who bleeds. So while this Government is crying on one hand, we are seeing where they are sabotaging themselves on the other.

Very quickly, Mr. Deputy Speaker, in the Schedule attached to the Bill, item 44, the TTRA is responsible for tax collection and VAT refund. Mr. Deputy Speaker, the payment of VAT is due at a specific time of the year, the payment of refunds is often delayed for so long and this is a sore point and it appears to be—so while the Government will have penalties for businesses who do not pay their VAT on time, there is no penalty for businesses—or no penalty for the Government when they do not pay businesses their refunds on time. And I know the Minister in a previous budget offered a bond but I feel that, you know, this treatment of businesses is a form of dishonesty and robbery. It is really absurd and it is very hurtful to businesses. So what I see happening out of this is that there is no incentive for businesses to pay their taxes on time and while the Government makes their demands that taxes be

paid and be up-to-date, when it is time for refunds and the refunds are delayed they complain about people avoiding the system, ducking the system, cheating the system.

You have failed to provide an incentive and this TTRA does not solve the problem. The Government has to have the political will and stop the approach of one law for you, one law for the citizen and one law for the Government; one law for the small man and one law for the big man. This sense of injustice is what has citizens angry in this country today. So you complain about people marching, you complain about people burning tyres but you do not see the reality that you are continuing to create a sense of injustice in this country and has citizens angry. Mr. Deputy Speaker, I thank you very much for allowing me to make this short contribution.

Hon. Members: [*Desk thumping*]

Mr. Deputy Speaker: I recognize the Minister of Finance.

Hon. Members: [*Desk thumping*]

The Minister of Finance (Hon. Colm Imbert): May I be permitted to go to the—

Mr. Deputy Speaker: Yeah, definitely.

Hon. C. Imbert: Thank you.

Mr. Deputy Speaker: Hon. Members, and for the record, 20 minutes is the wrapping-up period.

Hon. C. Imbert: Thank you very much, Mr. Deputy Speaker. When one analyzes the contributions of hon. Members opposite, they came in two types: rambling incoherence and irrelevancy, that is type one; and type two was, “We doh need a revenue authority, you should just fix the public service”. The only person who attempted to make a coherent contribution was the Member for Princes Town who attempted to give some data with respect to the success or otherwise of revenue authorities around the world, but in his research he got everything wrong. So that

even though there was just one Opposition Member who spoke to the subject instead of ranting and raving, that particular Member got it all wrong. Let me just read the most recent description of the Canada revenue authority—Canada Revenue Agency it is called, and this is the current description.

5.20 p.m.

Canadians are receiving better, faster and higher quality administration Service delivery of the Canada Revenue Authority has become a model, both within the public service and internationally

It is a far more—“...efficient and effective organization than it was as a”—public service—“department”

It has—“Successfully reduced overheads...”—and produced—“significant ongoing”—operational—“savings”

And there is a far—“...more committed and professional workforce and a”—much—“stronger management team”

But those are just words, Mr. Deputy Speaker.

Let me read from an article in the *Toronto Star*, May 29, 2021, because I noted a lot of the attempts at giving examples opposite were dated, some were 10 years old, some were 15 years old, some were 20 years old. This particular article in the *Toronto Star* by Amir Barnea was headlined:

“It is time to give more money to Canada Revenue Agency...”

But what struck me about the article was that the author went into some detail to indicate the actual, real, tangible performance of the Canadian revenue authority, and said that the Parliamentary Budget Office in Canada reported that in 2015:

“...the...”—Canada Revenue Agency—“added an average of \$3.90 in revenues for every additional dollar of funding...”—spent by the Canada Revenue Agency.

So that for every dollar spent on staffing and operations by the Canada Revenue Agency in 2015, they added almost \$4; 400per cent.

In addition, when they looked further on in the 2010 to 2016 period and 2018 to 2019 period, that increased to \$5.70 for every dollar spent on the Canadian revenue authority. So that is the actual result in Canada, almost a 600 per cent return on investment in the Canada revenue authority.

But there is another paper I would like to read from, Mr. Deputy Speaker, and that is a publication from the OECD, a very recent publication as well, seven case stories on revenue authorities, “Examples of Successful DRM Reforms and the Role of International Co-operation”. It is an OECD paper that was published in July 2015, and they looked at several countries around the world and they looked at the revenue authorities. In each case, in Bangladesh, in Bosnia, in Georgia, in Rwanda and in Vietnam, there was more than 100 per cent increase in revenue collection after the establishment of a revenue authority in those countries.

But we do not have to go all over the world. We do not have to go to Vietnam, Paraguay, Rwanda, et cetera, to look for examples of success. We do not have to go to Canada to see the 600 per cent increase in return, based on money spent on the Canada Revenue Agency. Let us go to Guyana, right here in the Caribbean in Caricom. In Guyana, the data would show you that the taxes collected before the establishment of the Revenue Authority in Guyana were in the region of GYD\$151 billion in 2016, rising to 171billion in 2017, 198billion in 2018, 225billion in 2019. The growth rate in terms of revenue collection in Guyana, after the establishment of its revenue authority, 6 per cent in 2016, 17 per cent in 2017 and 2018, 14 per cent in 2019. These are real life examples. This is not talk. This is not rhetoric. This is not rambling. This is not incoherency. These are facts, Mr. Deputy Speaker, these are facts.

Hon. Members: [*Desk thumping*]

Hon. C. Imbert: And there is a lot of misunderstanding as to the real situation. The Members opposite, they were in government from 2010 to 2015, five years and three months. They could not solve the problem of understaffing in the Board of Inland Revenue and in the customs department; they could not solve it. The NAR Government could not solve it. The Panday administration, between 1995 and 2001, could not fix it. And the reason why all of these countries have successful revenue authorities and the reasons why they have gone in this direction is that it has been well recognized all over the world that the public service strictures that have been handed over during the period of independence in the '50s and the 60s. When former British colonies and colonies of other European powers were given independence, all of the public service strictures that were put in have resulted, in many instances, in organizations that cannot react to the fast-changing pace of technology, cannot react to modern needs and modern demands, cannot deal with recruitment of staff in an efficient manner. All of these countries are aware of this.

It seems that only in Trinidad and Tobago, our Opposition, in the face of what I have just read out, 200 per cent, 300 per cent, 400 per cent increase in collections; \$6 return for every dollar spent on the Canada Revenue Agency. The Member for Princes Town spent some time trying to make us believe that there was some problem with the Canada Revenue Agency; far from it, Mr. Deputy Speaker, far from it, far from it.

I will continue, Mr. Deputy Speaker, appropriately—[*Interruption*]

ADJOURNMENT

The Minister of Planning and Development (Hon. Camille Robinson-Regis):

Mr. Deputy Speaker—

Hon. Member: “Wa alyuh laughing at?”

Hon. C. Robinson-Regis: I beg to move that this House do now adjourn to a date to be fixed. Mr. Deputy Speaker, I know in accordance with the Standing Orders—

Mr. Indarsingh: [*Inaudible*]—Private Members.

Hon. C. Robinson-Regis: Mr. Deputy Speaker—

Mr. Lee: [*Inaudible*]

Mr. Deputy Speaker: The hon. Member is recognized at this time. Leader of the House.

Hon. C. Robinson-Regis: Thank you very much, Mr. Deputy Speaker. I know that the Standing Orders are very clear and it states very clearly that the fourth Friday shall be Private Members' Day. I have discussed with my friend opposite and I give the undertaking that the Private Members' Day will be given in December, and I will be giving my friend an actual date at the earliest opportunity. Mr. Deputy Speaker, I know my friend will now protest but he has his job to do.

Mr. Indarsingh: He has a right.

Hon. C. Robinson-Regis: He has his job to do.

Mr. Lee: Mr. Deputy Speaker, I listened to the Leader of Government Business about our Private Members' Day that is supposed to have been on Friday. So she has adjourned to a date to be fixed. She has given me the undertaking she will give us that Private Members' Day at another time but she had also said that at the earliest convenience. So I want to put it on the record, when can that be, by tomorrow or Friday? For the record, Mr. Deputy Speaker.

Mr. Deputy Speaker: So hon. Members, I do not want to be going back and forth, but I will give the Leader of the House the opportunity just to make a comment on the Chief Whip's request.

Hon. C. Robinson-Regis: Mr. Deputy Speaker, I have prided myself on being consistent and honest with my friend from Pointe-a-Pierre.

Adjournment

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Hon. Members: [*Desk thumping*]

Hon. C. Robinson-Regis: I spoke to him and indicated that I will give him that information at the earliest opportunity. My character will not be impugned, Mr. Deputy Speaker.

Hon. Members: “Ooooh!”

Hon. Members: [*Desk thumping*]

Hon. C. Robinson-Regis: And I maintain that that is the position. Thank you, Mr. Deputy Speaker.

Mr. Lee: Mr. Deputy Speaker, one more, one more. I never—

Mr. Deputy Speaker: Members, no. Hold on, hold on.

Mr. Lee: I never impugned anything—

Mr. Deputy Speaker: Hold on Chief Whip. Chief Whip.

Mr. Lee:—against my friend’s character.

Hon. Members: [*Crosstalk*]

Mr. Lee: I just want to put that on the record.

Mr. Deputy Speaker: Again, as I said, we cannot keeping going to the left and to the right. So at this time, Leader of the House, for the records.

Hon. C. Robinson-Regis: Thank you very much, Mr. Deputy Speaker. I repeat. I beg to move that the House do now adjourn to a date to be fixed, and what I said previously, with regard to my friend from Pointe-a-Pierre, I want to reiterate, without actually saying it again. Thank you, Mr. Deputy Speaker.

Hon. Members: [*Desk thumping*]

Mr. Hinds: Her character should not be impugned.

Hon. Members: [*Inaudible*]

Question put and agreed to.

House adjourned accordingly.

Adjournment

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Adjourned at 5.30p.m.