SENATE

Friday, May 01, 2020

The Senate met at 10.00 a.m.

PRAYERS

[Madam President in the Chair]

LEAVE OF ABSENCE

Madam President: Hon. Senators, I have granted leave of absence to Sen. The Hon. Franklin Khan who is ill.

SENIOR'S APPOINTMENT

Madam President: Hon. Senators, I have received the following correspondence from Her Excellency the President, Paula-Mae Weekes ORTT:

“THE CONSTITUTION OF THE REPUBLIC OF TRINIDAD AND TOBAGO

By Her Excellency PAULA-MAE WEEKES O.R.T.T., President of the Republic of Trinidad and Tobago and Commander-in-Chief of the Armed Forces.

/s/ Paula-Mae Weekes

President.

TO: MR. NDALE YOUNG

WHEREAS Senator the Honourable Franklin Khan is incapable of performing his duties as a Senator by reason of illness:

NOW, THEREFORE, I, PAULA-MAE WEEKES, President as aforesaid, acting in accordance with the advice of the Prime Minister, in exercise of the power vested in me by section 44(1)(b) and section 44(4)(a) of the Constitution of the Republic of Trinidad and Tobago, do hereby appoint you, NDALE YOUNG to be a member of the Senate temporarily, with effect from

UNREVISED
1st May, 2020 and continuing during the absence of Senator the Honourable Franklin Khan by reason of illness.

Given under my Hand and the Seal of the President of the Republic of Trinidad and Tobago at the Office of the President, St. Ann’s, this 30th day of April, 2020.”

**AFFIRMATION OF ALLEGIANCE**

Senator Ndale Young took and subscribed the Affirmation of Allegiance as required by law.

**PROVISION OF A SAFE ENVIRONMENT**

**Madam President:** Hon. Senators, you may recall in response to the COVID 19 pandemic a number of safety and precautionary measures were implemented by the Parliament and announced at prior sittings. In keeping with the public health requirements and, furthermore, as part of our continued efforts to provide a safe environment to conduct parliamentary business, the following additional measures have been implemented.

Members, staff and all other persons requiring admission into the building, the Red House and/or Cabildo are required to undergo temperature scanning via a handheld non-touch thermal scanner upon entry into the Parliamentary Complex. Should any individual test above 37.5 degrees Celsius, further screening shall be facilitated by the Ministry of Health.

Members, staff and all other persons are required to wear face masks for admission into the buildings and, at all times while in the Parliamentary Complex, including in the Chamber. In this regard, black cloth masks are approved for use in the Chamber. Should you not have a mask as described, a sanitized individually packaged face mask will be provided to you. No visitors will be permitted entry
into the public gallery with the exception of media personnel and that will be a
maximum of five, and the visitors entrance on Abercromby Street has been closed.
Members are invited to utilize the Members entrance on Abercromby Street, the
public entrance on St. Vincent Street or the bridge link from the Cabildo Building.

During proceedings in the Chamber, Members wishing to contribute without
their face masks may avail themselves of the use of the podia positioned in
Alcoves on either side of the Chamber. Kindly note that there were already other
measures implemented by the Parliament in our fight against COVID 19 and these
remain in place.

**ADMINISTRATION OF JUSTICE (ELECTRONIC
MONITORING) (AMDT.) BILL, 2020**

Bill to amend the Administration of Justice (Electronic Monitoring) Act,
brought from the House of Representatives [The Minister of National Security];
read the first time.

*Motion made:* That the next stage of the Bill be taken on Tuesday May 05,
2020. [Hon. C. Rambharat]

*Question put and agreed to.*

**MISCELLANEOUS AMENDMENTS BILL, 2020**

Bill to amend the Summary Courts Act, Chap. 4:20; the Oaths Act, Chap. 7:01; the
Limitation of Certain Actions Act, Chap. 7:09; the Summary Offences Act, Chap.
11:02; the Dangerous Drugs Act, Chap. 11:25; the Mental Health Act, Chap.
28:02; the Children Act, Chap. 46:01; the Shipping Act, Chap. 50:10; the Plant
Protection Act, Chap. 63:56; the Financial Intelligence Unit of Trinidad and
Tobago Act, Chap. 72:01; the Income Tax Act, Chap. 75:01; the Central Bank
Act, Chap. 79:02; the Financial Institutions Act, Chap. 79:09; the Companies Act,
Chap 81:01; the Securities Act, Chap. 83:02; the Caribbean Industrial Research
Institute, Chap. 85:52; and the Motor Vehicles and Road Traffic (Amendment) Act, 2017 (Act No. 9 of 2017); and to repeal the Magistrates Protection Act, Chap. 6:03, brought from the House of Representatives [The Attorney General]; read the first time.

Motion made: That the next stage of the Bill be taken on Tuesday May 05, 2020. [Hon. C. Rambharat]

Question put and agreed to.

PAPERS LAID

1. Value Added Tax (Bond-Payment Refund) Regulations, 2020. [The Minister of Public Administration and Minister in the Ministry of Finance (Sen. The Hon. Allyson West)]


4. Report of the Auditor General of the Republic of Trinidad and Tobago on the Public Accounts of the Republic of Trinidad and Tobago for the financial year ended September 30, 2019. [Sen. The Hon. A. West]


6. Thirty-Second Annual Report of the Integrity Commission of Trinidad and Tobago for the year ended December 31, 2019. [The Vice-President (Sen. Nigel De Freitas)]


**JOINT SELECT COMMITTEE REPORTS**

(Presentation)

**Finance and Legal Affairs**

(Adequacy of Magistrates’ Courts Facilities)

The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat): Madam President, I have the honour to present the following report as listed on the Supplemental Order Paper in the name of Sen. Sophia Chote SC:


Public Administration and Appropriations

Sen. Wade Mark: Thank you, Madam President. I have the honour to present the following reports as listed on the Supplemental Order Paper in my name:

Processing of Payment of Pension and Gratuity

Development Programme 2018/2019


The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat): Madam President, I have the honour to present the following reports as listed on the Supplemental Order Paper in my name:

Cannabis Control Bill, 2019

Miscellaneous Provisions (Local Government Reform) Bill, 2019

Evidence (Amdt.) Bill, 2019

URGENT QUESTIONS
Efforts to Feed Poor and Needy
(Government’s Assistance to NGOs)

Sen. Wade Mark: Thank you, Madam President. To the Minister of Social Development and Family Services: In light of reports of severe hunger being experienced by many citizens and long lines for food hampers, what measures are
being taken by Government to assist NGOs in their efforts to feed the poor and the needy?

The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat): Thank you very much, Madam President. Madam President, on behalf of the Minister of Social Development and Family Services and the Government, I want to say straight off that the Government has no data to substantiate the claim that there is severe hunger being experienced by many citizens.

Madam President, we all recognize that this is a very difficult time for our citizens and for the country and the Government has placed certain measures in place—put certain measures in place through the Ministry of Social Development and Family Services, but there is absolutely nothing to suggest that there is severe hunger.

Madam President, I would go through five of the measures. I do not have time to go through all, but I will just quickly go through five of the measures. The first is the temporary food support to existing school feeding beneficiaries. Temporary food support to households whose children receive meals under the School Feeding Programme, but who do not have a permanent food card is being provided. Support in the sum of $510 per month for a three-month period is being offered to these families. Madam President, 20,500 families will benefit from this initiative. To expedite this measure, Madam President, all 41 Members of Parliament were allocated a total of 500 Food Support Cards to give to a parent or guardian of the children who fall within this category. To date, Madam President, close to 20,000 cards were delivered to Members of Parliament on both sides of the bench, to distribute to these families.

Secondly, Madam President, food support top-up to existing beneficiaries.
Madam President, additional support to households who already receive food support has been given for a three-month period; $150 for households up to three persons. An additional $300 for households with—

**Madam President:** Minister, Minister, your time is up.

**Sen. The Hon. C. Rambharat:** Thank you very much, Madam President. That was my fear. I could go on and on, but I thank you very much.

**Sen. Mark:** Madam President, given the various social grounds and benefits outlined by the hon. Minister, can the Minister explain why so many citizens are lining up outside Living Waters Centre on Frederick Street and are being turned away because Living Waters does not have sufficient hampers to give to these citizens? Can the Minister explain this situation please?

**Sen. The Hon. C. Rambharat:** Madam President, at this time, to date, 278,000 persons have received support from the Ministry of Social Development and Family Services, 278,000. And, in fact, Madam President, I just came from the Namdevco Packing House in Piarco where the Government is rolling out yet another initiative that involves a combination of a $250 per market voucher and a vegetable, meat and fruit package around the value of $250.

Madam President, I will venture to say that perhaps my friend is mistaken for the Venezuelans who have access to the services at Living Waters and may be the ones who are turning up at Living Waters. It is not a bottomless pit, so maybe Living Waters has had difficulties in replenishing, but I think my friend should go to Living Waters and listen very carefully to see if he is hearing English or Español and that may help him with his predicament. But 278,000 persons getting assistance over this short period, Madam President, I think it is a significant amount.

**Madam President:** Next question. Sen. Mark.
TT Chamber of Industry & Commerce
(Facilitation of Request to Reopen Businesses)

Sen. Wade Mark: Thank you, Madam President. To the hon. Minister of Trade and Industry: Given the request by the Trinidad and Tobago Chamber of Industry and Commerce for businesses to be reopened on a phased basis from May the 4th, 2020, does the Government intend to facilitate this request? The Minister of Trade and Industry (Sen. The Hon. Paula Gopee-Scoon): Thank you very much, Madam President. [Desk thumping] Since the advent of the COVID 19 pandemic, and even before, the Government of Trinidad and Tobago has adopted a proactive and science-driven approach to ensuring public health and safety while attempting to minimize the negative impact of any restrictions on the local economy. And as announced by the hon. Prime Minister on 25th of April, 2020, a decision on the reopening of the economy will be announced after 10th of May, 2020.

The decision will be based on the sound advice given by the competent professionals at the Ministry of Health and would be based firstly on the prevailing public health environment. As indicated on numerous occasions by the Ministry of Health, the current threat posed by COVID 19 is still a real one, even though the statistics and the rate of infections are encouraging and it gives room for optimism that we can return to a new state of normalcy in the not–too-distant future. So that the Government of Trinidad and Tobago will continue to work with all stakeholders, including the private sector and wider civil society in confronting the challenges faced by COVID 19 and, in particular, to supporting the business community to sustain employment and economic output.

Sen. Mark: Hon. Minister, can you indicate, through you, whether any discussion has taken place between her Ministry and the Chamber of Commerce on this
particular matter?

**Sen. The Hon. P. Gopee-Scoon:** Madam President, very early on a committee was put in place by the hon. Prime Minister on business and manufacturing which I co-chaired with the Minister of Agriculture, Land and Fisheries and the Minister of Works and Transport and on that committee are several business persons, including the head of the Supermarkets Association, the Trinidad and Tobago Manufacturers Association and also the head of the Trinidad and Tobago Chamber, also a representative of the Confederation of Chambers. They would tell you that we have had several meetings on this COVID matter, number one, to ensure that there would be the smooth operation of those businesses that provided essential services and goods and then after that to discuss the question of the reopening of business.

But, more than that, there has been a wider COVID team, a post-COVID team, looking at a road map for Trinidad and Tobago and on that there are two sub-committees which deal with, primarily, the manufacturing side of things and then, of course, the retail distribution and wholesale, and on those sub-committees, again, are several members of the business community. So that the discussions are real and we have the support of the business community. That is a fact.

**Madam President:** Next question, Sen. Hosein.  

**Students without Devices and Internet Access**

**(Facilitation of Online Teaching)**

**Sen. Saddam Hosein:** Thank you very much, Madam President. To the Minister of Education: Can the Minister indicate how many students are without laptops or devices and Internet access to facilitate online teaching?

**The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat):** Madam President, I thank my friend for the question and the simple
answer is no. The Minister is not in a position to indicate how many, because an instrument has been sent out to the principals and the schools. The Ministry is in the process of looking for the data, and when that data collection exercise is finished, the Ministry will be in a position to say how many students require devices and how many students do not require devices. Thank you.

Sen. S. Hosein: Thank you very much, Madam President. Madam President, can the Minister indicate whether or not it was a wise decision now to have cancelled all of the laptops that were given out by the previous administration so that students will be available—that devices will be available for students to have in these instances?

Madam President: That question is not allowed. Next Question, Sen. Haynes.

Increased Reports of Domestic Violence

(Proposed Changes to Domestic Violence Act)

Sen. Anita Haynes: To the Attorney General: In light of the reported increase in reports of domestic violence since the stay at home order has been implemented, can the Minister indicate when the proposed changes to the Domestic Violence Act will be laid in Parliament?

The Attorney General (Hon. Faris Al-Rawi): Thank you, Madam President. I thank the hon. Senator for the question. We expect, all things being equal, within a 10-day period to complete the exercise. We have received 14 submissions so far in writing. As you know, the Domestic Violence Act was passed in 1999. Prior to this Government taking the deep reforms that we have, nobody else bothered to look at the legislation to reform it. I welcome my colleagues to the issue of domestic violence, they having spent no attention at all in their time in Government to even look at the law.

We have taken a very progressive step. It is built on the back of the reforms
that we have made in the Family and Children Division in the very sweeping amendments that we have done in creating the retrofit of the units at both Trinidad and Tobago Police Service and other structures and, as you know, the legislation which we are proposing involves applications coming from police stations directly. It is equally tied into electronic monitoring and into the management of offender and also victim, so that we could have corresponding alerts, et cetera. There are significant reforms ahead. We welcome, of course, the voice of the Opposition which has been silent so far in this entire dynamic, and we certainly look forward to whatever may come from that pot.

Madam President: Hon. Senators, the time for Urgent Questions has expired.

ANSWERS TO QUESTIONS

The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat): Madam President, there are five questions on notice today, the Government is in a position to respond to three of the five. They are questions No. 70, 71 and 126. Madam President, we are asking respectfully for a deferral of No. 72 and, Madam President, the Government is not in a position at this time to respond to question No. 55. Thank you.

Madam President: Question No. 72 is deferred for two weeks. Sen. Mark. So your question will be 70. Yes.

WRITTEN ANSWERS TO QUESTIONS

Curepe Interchange

(Details of)

127. Sen. Wade Mark asked the hon. Minister of Works and Transport:
In respect of the Curepe Interchange and the acquisition of lands occupied by the Kay Donna Drive-In Cinema trading as Valsayn Resorts, Curepe/NP Gas Station (Southern Main Road and Churchill Roosevelt Highway) and all
other residential and related properties, can the Minister indicate the following:

(i) the total sum agreed to for the acquisition of each property; and
(ii) the total acreage and amount paid per square foot for each

Ministry of Foreign and Caricom Affairs Headquarters

(Details of)

128. **Sen. Wade Mark** asked the hon. Minister of Foreign and Caricom Affairs:

With respect to the renovation and outfitting of the new Headquarters for the Ministry of Foreign and Caricom Affairs, can the Minister indicate the following:

(i) the original estimated costs of the project;
(ii) the final costs; and
(iii) the name(s) of the contractor(s) employed for same?

NCB Global Finance Ltd

(Details of)

129. **Sen. Wade Mark** asked the hon. Minister of Finance: As regard all the business arrangements entered into by the State with NCB Global Finance Ltd. for the period September, 2015 to February, 2020, can the Minister provide the following:

(i) a list of all Ministries, State Enterprises, Government Departments/Agencies, Statutory Authorities and Special Purpose Companies that have entered into said business arrangements;
(ii) the nature and scope of all business arrangements entered into by the entities listed in answer to part (i); and
(iii) the quantum of monies involved in said business arrangements, including the assets pledged as collateral?
Vide end of sitting for written answers.

ORAL ANSWERS TO QUESTIONS

The following question stood on the Order Paper in the name of Sen. Wade Mark:

Prime Minister’s Tobago Residence  
(Reasons for the Increase in Cost)

72. Can the hon. Prime Minister advise as to the reasons for the increase in the cost of repairs to the Prime Minister’s Tobago residence?  
Question, by leave, deferred.

Port of Spain Corporation  
(Water Tank Distribution)

70. Sen. Wade Mark asked the hon. Minister of Rural Development and Local Government:

In light of reports that the Port of Spain City Corporation has purchased, for distribution to burgesses, 209 water tanks at a cost of $133,868.79, can the Minister advise as to the basis for this decision? The Minister of Rural Development and Local Government (Sen. The Hon. Kazim Hosein): Thank you. [Desk thumping] Thank you very much, Madam President. The Port of Spain City Corporation took a decision at its Finance, Planning and Allocation of Resources Committee meeting in September 2018 to procure 209 tanks to alleviate the hardship being experienced at the time by residents in a number of districts within the city as a result of severe water shortages.

It is noteworthy that the approved uses of the Mayor’s Fund in the City of Port of Spain includes the following: charitable cause within the City or generally to bring relief to the extreme challenges and economic hardships faced by citizens; civic and non-profit organizations within the City as well as the promotion of any
matter that enhances the good corporate citizen image of the corporation. Therefore, it was on this basis that the items were purchased from the Mayor’s Fund. Thank you very much.

**Sen. Mark:** Madam President, through you, to the hon. Minister. Can the Minister advise this honourable Senate whether burgesses within the Port of Spain City Corporation had approached the Mayor seeking support for this particular intervention? Can the hon. Minister share with us whether, you know, that took place?

**Sen. The Hon. K. Hosein:** Madam President, this was a matter taken by the council and was a policy of the councillors at the corporation to try and bring relief to the affected citizens. Over 1,000 households were affected and over 209 families were impacted. And, at the end of the day, all were pleased with the outcome of it; the council, the people affected and, generally, everybody was pleased about this. Thank you.

**Sen. Mark:** Madam President, can the Minister indicate to this honourable Senate whether this initiative taken by the Mayor and the corporation will be continued in the future or was it a one and done exercise? Can you explain?

**Sen. The Hon. K. Hosein:** Thank you very much, Madam President. Being a former Mayor of a City, decisions like this are being taken by the council—these are policy matters that affect citizens, and once the citizens are affected, the council has an obligation, where there are funds available, to ensure that they get the satisfaction and, in this case, it is water and water is essential and families were affected—children were not going to school and so on. So, all in all, this was a very important decision taken by the council. I applaud the council and we are in the times now where we need these measures taking place. Thank you very much. [Desk thumping]
Sen. Mark: Can the hon. Minister indicate—and if I have it right, the hon. Minister said September of 2018 this decision was taken. Can the Minister explain to this Senate why it took one year later, in the midst of a local government election, to have these water tanks distributed? [Desk thumping] Can the Minister inform this honourable Senate?

Sen. The Hon. K. Hosein: Madam President, water is water. When you need water it does not have to be election or no election. [Desk thumping] When you need water, you need water. Because right now I get water two times for the week and I have to sacrifice, and where I live there I depend on—whether it is one day or two days. So, whether it is 2019 or 2018, whether it is an election or no election, water is needed for all. Thank you very much. [Desk thumping]

10.30 a.m.

Madam President: Sen. Mark.

Sen. Mark: My brother is becoming very sharp, very sharp. Madam President, may I ask you—through you rather to the hon. Minister. Hon. Minister, through the President, can you indicate whether this initiative in terms of the Mayor’s Fund, in his fund and other funds in other corporations, whether those corporations and chairmen can adopt a similar attitude in their respective corporations and boroughs to help their burgesses in other corporations and other municipalities? Can you tell us?

Sen. The Hon. K. Hosein: Thank you very much. Madam President, I could talk about a lot of things but what I could talk most about is local government, and I could definitely say that any corporation, whether it is in Princes Town, Siparia, Diego Martin, the chairman and the council, which are the policymakers, have the right to make a decision to have water for the people, or any other matter, food hampers, dust masks, hand sanitizers, things like that; they have the authority to do
it. Some just do not do it, but they have the authority to do it. And I give them their—Madam President, I “does” tell everybody in this country, my desk is the cleanest desk in the Ministry. Everything comes to my desk, I sign it off every single day. So no corporation in this country could say I hold back anything from them. Thank you very much. [Desk thumping]

Public Transport Service Corporation
(Repairs and Maintenance of Buses)

71. **Sen. Wade Mark** asked the hon. Minister of Works and Transport:

In light of the constant inconvenience experienced by commuters as a result of the refusal by bus drivers of the Public Transport Service Corporation to drive defective buses, can the Minister indicate what measures are being taken by the Government to ensure timely repairs and maintenance of PTSC buses?

**The Minister of Works and Transport (Sen. The Hon. Rohan Sinanan):** Thank you, Madam President. Madam President, the Engineering Department has recently strengthened its resources by recruiting additional mechanics and auto electricians to improve its service capacity. And two, additionally the Engineering Department is in the process of implementing the Maximo which is a fleet management software system to provide improved efficiencies of its bus maintenance services. Thank you.

**Madam President:** Sen. Mark.

**Sen. Mark:** Madam President, can I ask the hon. Minister of Works and Transport, how many personnel have been recruited to address the question that you have referred to?

**Sen. The Hon. R. Sinanan:** Thank you. Madam President, I do not have the exact figure of how many people who would have been recruited, that decision
would have been taken by the board at the PTSC, but I can furnish the Member if he so desires with the amount.

**Sen. Mark:** Yes, I so desire, so you can supply. Okay? Madam President, through you, can I ask the hon. Minister, the software package that you referred to, whether that would assist the PTSC in anticipating and addressing defective buses before those defects show up that would cause the problem that occurred at the PTSC? Can you tell us?

**Sen. The Hon. R. Sinanan:** Madam President, I think that the reason why they are implementing the system is to improve the efficiency. Yes, it will guide the mechanics going forward basically on when the buses should be serviced, to ensure that they are serviced on time and with the right personnel. Thank you.

**Sen. Mark:** I am not too clear, Madam President, but through you to my honourable colleague, whether this software system has been purchased and has been operationalized? Can you share with us?

**Sen. The Hon. R. Sinanan:** Madam President, I think the answer I gave was clear, they are in the process of implementing it. Again, if the hon. Member wants a specific layout as to where they are with it, I can furnish you that at a later date. Thank you.

**Sen. Mark:** Madam President, I so oblige. Madam President, I think I have exhausted my questions?

**Madam President:** Yes.

**Sen. Mark:** Okay.

**Heritage Tourism**

(Restoration of Historical Landmarks/Buildings)

126. **Sen. Paul Richards** asked the hon. Minister of Tourism:

   In light of the restoration of several historical landmarks/buildings and the
need for further development of the tourism sector, can the Minister advise whether there are plans to promote heritage tourism in Trinidad and Tobago?

**The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat):** Madam President, I thank Sen. Richards for this question. Madam President, heritage tourism has always been part of the tourism product for both Trinidad and Tobago given our rich history, including our colonial history. With the restoration, Madam President, of some of these iconic buildings—not only the ones around the savannah, across Port of Spain and in other parts of the country—with the restoration, the Ministry of Tourism has been working to develop products around the heritage buildings which would include guided tours and walk-in tours.

For example, Madam President, with the revamped Money Museum at Central Bank, one could contemplate visiting the Central Bank Money Museum, the TGR museum, which a lot of people forget is down town, close to the Central Bank, walking up, going to the library at Knox Street that is being restored, coming past the Parliament building and enjoying that tour. So it all depends, Madam President, on how much time you have, just like my answer depends on how much time I have. But the Parliament, of course, has its own tours, so a tourist, a visitor or a resident can tour the Parliament and then continue up to the Queen’s Park Savannah where we have the Magnificent Seven, some of which have been restored to the magnificence of the old days, including Whitehall and Stollmeyer’s Castle.

So this is what is being done, Madam President, in both Trinidad and Tobago, working with the National Trust and other stakeholders, to not just leave these restored buildings but to integrate it with what exists elsewhere in the country and develop products that would allow citizens and visitors to enjoy what we have. I thank you.
Madam President: Sen. Richards.

Sen. Richards: Thank you, Madam President. Thank you, Minister for the response. Can the Minister provide in writing—I guess it would be difficult at this time—a list of other buildings to undergo restoration under this programme that the Government has outlined?

Sen. The Hon. C. Rambharat: Madam President, I undertake to do so within one week. Thank you.

Sen. Richards: Thank you.

Sen. Mark: Madam President—

Madam President: Yes?

Sen. Mark: My apologies, Madam President.

Madam President: That is fine.

Sen. Mark: Madam President, as it relates to Question No. 55, I would seek your leave to invoke Standing Order 27(15).

Madam President: Sen. Mark, you had invoked that Standing Order on a previous occasion—

Sen. Mark: Okay, it is still outstanding?

Madam President:—and a response was received that the matter is engaging the attention and that an answer should be forthcoming. Okay?

Sen. Mark: Okay. And, Madam President, may I ask through you, what is the position with written responses to questions 127, 128 and 129, due since the 28th of March, 2020? Can I ask you?

Madam President: Acting Leader of Government Business.

Sen. The Hon. Rambharat: Madam President, I am pleased to report that written responses to 127 and 128 have been submitted today, and we are respectfully seeking a deferral for two weeks, Madam President, of the written response to
Question No. 129. I thank you.

**Madam President:** So Question No. 129 is deferred for two weeks. Sen. Hosein.

**Sen. S. Hosein:** Madam President, also Question No. 105 on the written list of questions, Standing Order 27(16) was invoked on the 17th of March, 2020, can we have a status update on that, please?

**Madam President:** Acting Leader of Government Business.

**Sen. The Hon. Rambhart:** Madam President, as the lawyers would say, I am unfortunately without instructions in relation to 105. But, Madam President, during the sitting I would seek your indulgence to provide an update on 105. Thank you very much.

**DEFINITE URGENT MATTERS**

**(LEAVE)**

**Immobility of Seasonal Agriculture Workers**

**(Border Control Restrictions)**

**Sen. Wade Mark:** Thank you, Madam President. Madam President, in accordance with Standing Order 16(2), I hereby seek your leave to move to adjournment of the Senate for the purpose of discussing a definite matter of urgent public importance, namely the probable loss of income and likelihoods for hundreds of our seasonal agriculture workers due to their inability to take up employment abroad due to the existing COVID 19 border control restrictions.

The matter is definite because it relates to the unforeseen immobility of hundreds of Trinidad and Tobago skilled farm workers who face certain loss of annual employment and associated income to support their families because they cannot take up their jobs as essential workers in Canada’s farm programme, which takes place each year between May to November.

The matter is urgent because despite our border closure measures which
resulted in the cancellation of their departure flight of April 01, 2020, their employers in Canada have given the all-clear to receive them as they have already recently received workers from Jamaica and Mexico.

The matter is of public importance because it relates to the survival of thousands of our citizens who depend on their respective breadwinners to take up their jobs as part of a decades-old arrangement where they work in supervisory and managerial positions over a six-month period on Canadian farmers.

The matter is also of public importance because the continued lack of response from the respective Ministers will mean not only the severing of longstanding international relations with Canada but possibly placing many more of our citizens on an already burdened public assistance and unemployment regime.

I thank you, Madam President, for your consideration of this critically important matter

Madam President: Hon. Senators, I have considered the Motion but I am not satisfied that this matter qualifies under the Standing Order.

Shipments of Fuel to Venezuela
(Danger of Economic Sanctions)

Sen. Wade Mark: Thank you, Madam President. Madam President, in accordance with Standing Order 16(2), I hereby seek your leave to move the adjournment of the Senate for the purpose of discussing a definite matter of urgent public importance, namely the clear and present danger posed to the livelihoods of the people of Trinidad and Tobago by the actions taken by the Government to supply over 150,000 barrels of fuel to Venezuela in light of the United States economic sanctions against the Maduro regime.

The matter is definite because it pertains explicitly to widespread credible
information in both the international and national press which revealed that sea vessels have secretly and clandestinely received a supply of fuel from Paria Fuel Trading Company, and shipping those supplies to ports in Aruba and elsewhere for onward transmission to Venezuela.

The matter is urgent because the United States Government has now launched a formal probe into the purported shipment of some 150,000 barrels of fuel to Venezuela.

The matter is of public importance because this unprecedented development can lead to the imposition of economic sanctions on US energy companies and manufacturing enterprises operating and conducting business in this country.

I thank you for your consideration of this critically important matter, Madam President. [Desk thumping]

Madam President: Hon. Senators, I have considered the Motion and I am not satisfied that this matter qualifies under the Standing Order.

WRITTEN ANSWER TO QUESTION

Madam President: Hon. Senators, before we move on to the further business, may I just point out that I am advised that the answer to Question No. 129, which is for Written Answer has been provided so that there is no need for the deferral.

JOINT SELECT COMMITTEE
(Extension of Time)

Cannabis Bill, 2019

The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat): Madam President, having regard to the Second Interim Report of the Joint Select Committee appointed to consider and report on the Cannabis Control Bill, 2019, in the Fifth Session, Eleventh Parliament, I beg to move that the Committee be granted an extension to June 30, 2020, to complete its work and
submit a final report. Thank you.

*Question put and agreed to.*

**Miscellaneous Provisions (Local Government Reform) Bill, 2019**


*Question put and agreed to.*

**SPECIAL SELECT COMMITTEE**

**(Extension of Time)**

**Evidence (Amdt.) Bill, 2019**

The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat): Mr. President, having regard to the Fourth Interim Report of the Special Select Committee on the Evidence (Amdt.) Bill, 2019, Fifth Session (2019/2020), Eleventh Parliament, I beg to move that the Committee be granted an extension to June 30, 2020, to complete its work and submit a final report. Thank you.

*Question put and agreed to.*

**ARRANGEMENT OF BUSINESS**

The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat): Madam President, given that we are in the midst of a pandemic, I have been in communication with the Leader of Opposition Business and the coordinator of the Independent Bench, seeking agreement that speaking time be reduced as long as these circumstances necessitate. However, at this time, Madam
President, most regretfully, there has been no agreement. In the circumstances, Madam President, I seek your leave in accordance with Standing Order 112(1) to move a Motion for the suspension of Standing Order 43(1) as it relates to business. Thank you.

**Madam President:** Hon. Senators, leave is hereby granted. Acting Leader of Government Business.

**Sen. The Hon. C. Rambharat:** Madam President, I beg to move that during the period of the current pandemic that has impacted Trinidad and Tobago that this Senate suspends Standing Order 43(1) in order for the time limit of speeches in debates to be limited to 30 minutes for the mover and the Member wrapping up, and for the first speaker on the Opposition and Independent Benches, and 20 minutes for all other speakers. I beg to move.

*Question put.*

**Sen. Mark:** No. Division.

**Madam President:** Hon. Senators, you may recall that I had previously said in the event of a division, Senators will be asked to return to the Chamber within a maximum of three minutes for the conduct of the division, so that we would begin the division at 10.53.30.

*The Senate divided: Ayes 16  Noes 7*

**AYES**

Gopee-Scoon, Hon. P.

Baptiste-Primus, Hon. J.

Rambharat, Hon. C.

Sinanan, Hon. R.

Moses, Hon. D.

Hosein, Hon. K.
Question agreed to.

Madam President: The speaking time will therefore be limited to 30 minutes for the mover or a Member wrapping up and the first speaker on the Opposition and Independent Benches, and 20 minutes for all other speakers. [Desk thumping]

TRINIDAD AND TOBAGO REVENUE AUTHORITY BILL, 2019

[Second Day]

Order read for resuming adjourned debate on question [March 10, 2020]:
That the Bill be now read a second time.
Madam President: Hon. Senators, those who spoke previously are the hon. Colm Imbert, MP, Minister of Finance, mover of the Motion; Sen. Wade Mark; Sen. Charrise Seepearsad; hon. Faris Al-Rawi, MP, Attorney General; Sen. Taharqa Obika; Sen. Amrita Deonarine; Sen Dr. Maria Dillon-Remy; Sen. the Hon. Franklin Khan, the Minister of Energy and Energy Industries; Sen. Kadijah Ameen; Sen. Hazel Thompson-Ahye; Sen. Deoroop Teemal; Sen. the Hon. Jennifer Baptiste-Primus, the Minister of Labour and Small Enterprise Development; Sen. Saddam Hosein. Sen. Vieira. [Desk thumping]

Sen. Vieira, may I remind you that you have 20 minutes of speaking time and I will give you the five-minute warning.

Sen. Anthony Vieira: Thank you, Madam President. Madam President, as someone familiar with the courts you know how advocates like to scrutinize faces, we watch the judge, we watch the witness, we watch the other side for feedback, so I must tell you I find this a little discomforting and uncomfortable. There is a song, a little song, “What a difference a day makes” that has been playing in my head having regard to all that has happened since we last sat in this Chamber. A few weeks ago, before citizens were required to stay at home, not just here but globally, there was concern about how the oil war between Saudi Arabia and Russia might impact the economy. But the concerns of a few weeks ago, while still relevant, pale in comparison to the global depression facing us, we are living in epoch changing times, a world of flux and uncertainty, forever altered by the COVID 19 pandemic. Whether you are an individual, a business, a country, the economic picture ahead seems bleak, and that is the canvas against which this legislation is being painted.

This Bill provides for the establishment of the Trinidad and Tobago Revenue
Authority, an organization which will replace the Board of Inland Revenue, Customs and Excise Division. The authority will be responsible for accessing, collecting, administering, and enforcing the country's revenue laws, including the provisional collection of taxes, corporation tax, health surcharge, stamp duty, property tax, value added tax, and income tax. I am sorry the hon. Minister of Energy and Energies Industries, Sen. Khan, is not here because if he were, he would remind us, as he so often does, about the main forms of government revenue, sale of assets, borrowing and taxes.

11.00 a.m.

At a time of job displacement, disruption of business, and when money is going to be scarce for many, we are bringing in legislation for more efficient taxation. That may seem counterintuitive. But if it is one thing that this pandemic reveals, if it was not clear before, is just how much we rely on the State for critical services. So improving the ability to collect taxes, to provide necessary services and important public goods is really a positive endeavour. No one likes paying taxes. We all have an aversion to parting with our hard-earned dollars. But if Government is to find the funds necessary to stimulate the economy and to provide the critical safety nets for our most vulnerable, it is more important than ever that the country gets better at tax collection.

The taxing power is vital to the functions of Government. It helps to sustain the social compact and to give it efficacy. It is intended to promote the general welfare. It reaches the interest of every member of society. So, perhaps, our aversion of tax needs to be reframed from aversion to appreciation of the collective benefits and a better future. I think it is important for us to think about the big picture.
Deficiencies of the Board of Inland Revenue and at Customs are longstanding and well known. But Trinidad and Tobago is not unique in this regard. A typical developing country collects less than 15 per cent of GDP in taxes as opposed to advanced economies who typically collect twice as much. This legislation seeks to address those inefficiencies. In fact, evidence suggests a correlation between taxation, high standards of living and a higher life expectancy. So, it is therefore incumbent on us to do better. Building an effective and efficient tax authority as part of the State apparatus is critical for our development. This is a move towards modern tax administration, one that is autonomous and flexible; one which should be more effective than a department within the public service.

COVID 19 is plunging the world into depression and it is going to make significant demands on the State. So the need for money to pay for health care, to pay for drugs, for education, and other necessary services, has never been greater; as is the need for revenue from taxes. So, it is time for reorienting. We need to change how we operate. We need to restructure the economy. We need to restructure the financial system, and this legislation is an important step on that journey.

Now, in carrying out the functions at clause 6 of the Bill, I hope to see a simplified system which will encourage taxpayer compliance. I hope to see a more equitable and efficient system, not one that just targets people who have a fixed income. I hope that the revenue authority will be brave enough, will be strong enough, to go behind the parasites and the takers, such as the illegal quarrying operators who make themselves rich at the expense of the State and who give little or nothing back in return.

Madam President, I was heartbroken the other night when I saw on the
television a report about how certain people had cleared 30 acres of pristine virgin forest. And this was no little enterprise. This was highly organized. The activities were not just clandestine, but they were organized. Well, we need to start policing our forests. But, just like what happened with Al Capone in the United States, anybody who makes money in this parasitic way, if they are doing commercial activities, they should be taxed on it. If they are breaching the laws, they should be punished, confiscated and fined.

There is a term in economics. It is called externalities, and externalities describe the cost people impose on others without paying the price. So the polluters, the parasites who exploit our resources unlawfully, those who slash and burn to huff state lands, they need to be taxed. Because it is we, the society, who pay the cost of environmental disaster and the negative impact of climate change. When negative externalities are not paid for, the beneficiaries are engaging in theft and those who bear the cost of their behaviour.

So, I would like to see a professional organization with auditors, forensic accountants, and legal experts who will plug the tax loopholes, which allow so many to avoid paying their fair share of taxes. A low level of tax collection means we are not reaching our full potential in terms of economic and social development. An increase in tax collection will require inefficiencies in the system to be dealt with from wise investments in the national interest.

State enterprises and government agencies will need to up their game. Squandermania and waste must be a thing of the past. Fair-minded citizens do not mind paying their share of taxes when they see their tax dollars working properly for them, when they see they are getting value for money, and when they see that the tax burden is fairly and proportionately spread across all sectors of the society.
If everyone pays their fair share it can only make for a better Trinidad and Tobago.

Now, like Sen. Mark and others I had a knee-jerk reaction when I saw the Minister's powers of appointment and removal at clauses 13 and 15. When I looked at the list of authorities, public authorities in the country, only two gave the Minister power to make appointments, the Airports Authority and WASA. Appointments to the Telecommunications Authority, Civil Aviation Authority, Port Authority and T&TÉC, all made by the President. So, initially, I was concerned. But on a closer reading that concern lessened, given the requirement for the Minister, whether making appointments or looking to remove, to first notify Parliament and to submit the proposal for affirmative resolution. So I think this should allow for a degree of oversight and public scrutiny.

Section 75(5) of the Interpretation Act provides that the expression "submit or affirmative resolution of Parliament", means that the thing concerned cannot come into operation unless and until affirmed by resolution of each House of Parliament.

When this Bill was last debated, we had a very good opportunity to see how affirmative resolution works in practice. Because if you recall on that occasion, we were dealing with the Motion to amend Schedule One of the Sexual Offences Act, and that was subject to affirmative resolution. So, today we are afforded yet another opportunity to gauge the efficacy of affirmative resolution.

I was also of concern about whether this was a case of Government trying to reinvent the wheel, whether this revenue authority to be established is unprecedented, or if there are similar organizations elsewhere in the world. My research suggests that the proposed revenue authority is consistent with international best practice. A number of countries in the Commonwealth have
opted to get away from the traditional civil service model of tax collection in favour of an autonomous revenue authority.

So, in 1992, for example, the Inland Revenue Department in Singapore became the Inland Revenue Authority of Singapore. That Authority's track record suggests it was a step in the right direction as it is better able now to collect revenue in tandem with the aspiration of that smart city's feat.

There is the Uganda Revenue Authority, and they have recorded substantial increments in revenue yields. They launched a critical ethics and integrity project, highlighting the importance of personal commitment in paying taxes and nation building.

There is the South African Revenue Service, and they are delivering and surpassing their revenue targets year after year. And one major reason for the success in South Africa was simplifying the process of submitting tax returns for both individuals and companies.

Under the Kenya Revenue Authority, where income tax, value added tax, customs, excise, were all merged, revenue collection increased by 1 per cent of GDP, while professionalism in revenue administration was enhanced.

Canadians are reportedly receiving better, faster and higher quality service administration from their Canada Revenue Authority. And in Canada, that service delivery model—

**Madam President:** Sen. Vieira, you have five more minutes.

**Sen. A. Vieira:** Thank you. That model has become a model internationally, not just in Canada. The Canadian Revenue Authority is reputedly more efficient and effective as an organization than it was when it was just a department. So this has resulted in a more committed and professional workforce and a strong management
team. So there is ample precedent for the proposed authority. And the evidence suggests it is a better model.

The only questions I have for the hon. Minister of Finance is: How will the authority interact with the municipal corporations, and whether the Board of Inland Revenue, Customs and Excise are going to be fully disbanded? Or are they going to linger on in some sort of reduced state? Those questions aside, I am comfortable with this legislation. I believe it will empower our future. I thank you.

**Sen. Paul Richards:** Good afternoon colleagues. Thank you, Madam President, for recognizing me to make what will be, mandatory, a short contribution.

Following from Sen. Vieira's excellent contribution on the Bill to establish the Trinidad and Tobago Revenue Authority, I see this move as long overdue in Trinidad and Tobago in terms of the harmonization of tax and revenue collection agencies and mechanisms in Trinidad and Tobago. And, as we have all seen, because of this COVID 19 pandemic, the systems and structures in Trinidad and Tobago need to be updated for more efficient operation in revenue collection and in service delivery.

So following Sen. Vieira's contribution that no one likes to pay taxes, I disagree. I do not think people mind paying taxes if you see the taxation redounding to the benefit in services, provision in an efficient and competent manner and consistent manner in society. If people see the results of their tax dollars they are more likely to pay their taxes, once systems are in place for the efficient collection of those taxes. And by efficient, I mean simplified, consistent and systems of accountability and monitoring. And as Sen. Vieira also said that the taxes credit various sectors in a proportional manner and a fair manner because
sometimes we get a sense that there is inequality in the way taxation is presented or applied in the country.

The issues with the BIR are long documented. The issues are archaic systems; inefficient procedures; poor and outdated organizational structure; bad management frankly; policy inconsistencies in theory and application; a ranking lack of accountability in many sectors; a lack of measurement systems and data collection; corrupt officials who know the system, beat the system and are never brought to justice.

Governments have been waging war on corruption long before the days of the Roman Empire, for example, according to ASYCUDA 2002, one of the concerns addressed by the Code of Hammurabi, which is one of the world's oldest legal codes, which dates back 1780 BC, is the corrupt administration practices in any society.

Let me say from the onset, while I think this is a good move, a Bill and a law alone cannot and will not change many of the issues contributing to leakage without the underlying changes to structure, policy, accountability and mechanisms in place that operate consistently and efficiently in a well-oiled and cohesive system. It will make no sense for us to enact this new framework and body with an old engine and bad tyres and expect the vehicle to run smoothly. That is not simply going to work, which we have done several times in the past in this country. We are excellent in many ways at legislation and planning. We are really bad at implementation and measurement and accountability.

So, I just have a few observances and questions, because I was able to, fortunately, with the time since the last start of this debate, truncate my contribution significantly. There are systems that have nothing to do with staffing.
And many of the opportunities are not covered in the Bill, and I am thinking missed opportunities.

I think one of the aims of this Bill is, and should be, rightly so, to transform Customs and Excise, because that is one of the points of greatest leakage in Trinidad and Tobago. In fact, it is, in many sectors of Customs and Excise, not all, many sections of Customs and Excise, I have said it before, are an algorithm for corruption because of how well the players know the system and how to beat the system. So, to me, billions of dollars in taxation roll through Customs and Excise because of the corruption and inefficiencies in the system.

In terms of the entire platform upon which the Bill must operate, or the law must operate, the digitization online applications for accountability and efficiency in the authority must be put in place. Electronic notification, individual digital filing systems with online guidance reminders for increased efficiency. We are seeing it now where the State is trying to provide support to many sectors through the Ministry of Social Development and Family Services, and we are seeing shortcomings in NIS contributions. I am sure the recovery committee is looking at in some way providing support for small- and medium-sized and other businesses. How many of these businesses have been paying their Green Fund Levy and corporation taxes and maybe come on strike because I do not know—ineligible for support from the State under these really dire circumstances. So, if we had systems in place before we would not have all these issues that we are trying to deal with now in terms of interventions and delivery in what may very well become, according to all the experts, a new normal around the globe; and certainly we are seeing the trying challenges in Trinidad and Tobago.

How are you going to measure efficiency and performance in the Trinidad
and Tobago Revenue Authority? In the specific Bill itself there are provisions in clause 18 where the Bill would provide to public service officers, within three months from the date of assent of the Bill, the option of either voluntary retirement from the public service, transfer to the Authority with the approval of the Public Service Commission or remain in the public service provided that an office commensurate with the office held by the officer in the public is available.

Now, this sounds really great on paper. But how is a public service officer to know if he or she is going to fit into this new organization without an organizational structure or a sense what the organization is going to look like and the role he or she may or may not fit into that within three months of the assent of this to make such an important decision about their life and career? That to me is a glaring gap in operationalization that must be addressed. Because I as a public officer, if I were in that position, if I do not have an organizational structure, which I am sure the board and the CEO and whoever will furnish after getting going, I have no information upon which to make such an important decision.

So to say within three months of assent the person has the option of with voluntary retirement, transfer to the authority or be provided with a position commensurate to the office held by the officer, that is like shooting in the dark for a public officer in this situation. I understand there are about 2,000 employees presently in the BIR, which is substantial. What is to become of their jobs under these circumstances? I hope the Minister in the Ministry of Finance can address that in her winding up.

I also have an issue with and need some clarity on clause 25, which is, the Bill would empower:

“The Authority”—to—“invest moneys not immediately required to be
expended in meeting any obligation or discharging any function of the Authority in securities approved by the Minister.”

Why is the authority investing? There may be a very valid reason why the authority is being the power, or being provided with the power to invest, but I do not, it is not clear to me. To me the mandate, the primary mandate of the authority is revenue and taxation, the collection and keeping systems in place for accountability and ease of and efficiency of the service. So I do not know why that is there.

Has there been a full assessment done in terms of the underlying problems with the present system, the BIR, as it stands? So that that information, that data, that analysis can be handed to a new board, a new revenue authority, to give them a starting place of what happened before under the BIR, what needs to be fixed, and what is there?—so they we have a sense of what they are working with, in terms of crafting the way forward for the new organization, the TTRA.

Also what would determine, because measurement of performance has been also lacking in Trinidad and Tobago in many agencies. So we put systems in place, we pass great laws, but we just seem to hope for the best. In the modern world, in the private sector, it does not operate that way. When they enact new systems, or start a new company, or hire people, or put a board in place there are very specific KPIs, very specific mechanisms for determining success or failure. There are very specific benchmarks and reporting mechanisms for these, so that, the authority is held to a particular standard of operation and performance as an organization itself. Are we meeting the benchmark? If we have, let us say 500,000 of our 1.4 million people eligible to—as individuals, 50,000 corporations eligible to—provide taxation in X and Y sector, do we have the mechanisms in
place to determine what percentage of those are compliant? And of the percentage that is non-compliant, what are the major stumbling blocks? Is it just evasion, tax evasion, or other mechanisms that have prohibited them in many way, systemic impediments to their efficient filing and consistent filing of taxes? Do we have mechanisms to deal with that? Because, as I said before, laws and Bills do not make things better. It is the implementation and effective monitoring and evolution of those that make a difference.

And also, I know it cannot be included in the Bill, but to get a sense of the underlying policy, strategic policy for the short, medium and long-term for the country, in terms of how the TTRA plays into the overall development plan for Trinidad and Tobago, where revenue collection is concerned. We have, according to the Finance Minister recently, approximately a $15 billion deficit in our revenue projections. And if systems are in place we could easily avoid having to go to lending agencies, as we seem to have to do now because we would have had a better tax collection system and better revenue at our disposal to mitigate these kinds of events that we are seeing now with the global pandemic. So, I think that is also very important.

I also want to focus a bit more specifically on the issue of Customs, which I think is—as I said before, one of the greatest challenges this country has is Customs and Excise and we have such an interesting comparison where we have the Port in San Fernando, the name escapes me now—is it Plipdeco?—and the Port of Port of Spain; two vastly disparate operations; one primarily private sector conglomerate, the other one, State administered. One extremely efficient and accountable, the other extremely inefficient and several layers of corruption. And you ask yourself, because the State has some interest in the efficient one: Why the
mechanisms and systems could not be harmonized? What was the impediment in that? And if this is going to make our State, Customs more effective, in terms of those types of situations?

Quoting quickly from *World Customs Journal*, 2015, by David Widdowson, “Bordering on corruption: an analysis of corrupt customs practices that impact”—global jurisdictions. And they go through quite a series of suggestions and analyses, in terms of what makes customs systems efficient tax contributors to the GDP of a country and what does not. The hybridization of the systems past personnel who stay in the system so long that they end up beating the system for, in our case, decades, has to be looked at and is this new Trinidad and Tobago Revenue Authority which, under one of its mandates, is the evolution of the Customs and Excise Division, going to be able to accomplish that, with the provisions in this Bill? And there are several gaps there in terms of the solicitation of acceptance by a public official directly or indirectly who gives an undue advantage for the official himself or another person or an associate to refrain from acting in that way, in a corrupt way, and the systems that keep these persons and these groups of people, quite frankly, because it is not ever one person that facilitates corruption, it is usually a group of people in a systemic way. Are there provisions in the Bill to deal with integrity and corruption? And also, one of the provisions in the piece I cited is the issue of public sector salaries.

One of the other issues that is of concern to me in this is the issue of whether or not there should have been reference in the Bill to some sort of—

**Madam President:** Sen. Richards, you have five more minutes.

**Sen. P. Richards:** Thank you—reference in the Bill to a majority recognized union to represent these employees moving forward because of what is being asked
or contemplated in clause 18. And also the other issue I have with it is the clause that refers to the ability to borrow money or leverage in that way.

So, while I think it is certainly a move in the right direction and long overdue, there are several concerns I have about the operationalization and in particular, the issues related to the 2,000 or so employees who are presently employed in the BIR and what their fates will be in the absence of their understanding of the organization moving forward. And if they can or cannot or do not see themselves as part of that, and what the process will be. Because I see the CPO is featured prominently in that process. And we have all seen, and I am not talking about the person, I am talking about the office of the CPO and its tremendous shortcoming and significant negative impact and several of the IR issues and negotiations that have plagued this country for decades. Without that being resolved, as I said before, it is like putting a brand new body and a paint job on a car when you have four bad tyres and issues inside the engine.

So I am hoping that the Minister can provide some sort of clarity on those issues in her wrapping up. But I see generally this is a move in the right direction if we think it through carefully and if we are able to put accountability systems in place and monitoring and measurement mechanisms for its performance and benchmark, so that we can, in three to five years, realize that we have actually evolved the system and it is working to the benefit of the entire country.

Madam President, with those few words, I thank you.

11.30 a.m.
The Minister of Public Utilities (Sen The Hon. Robert Le Hunte): Madam President, it is always an honour and privilege to stand before this august House to support Bills being brought forward by this Government for the benefit of the
people of Trinidad and Tobago. This morning is no different. The Bill that we bring before this House entitled “An Act to establish the Trinidad and Tobago Revenue Authority and for related matters”, is long overdue, and as citizens of this country who have been given the mandate of crafting the legislative framework that will ensure our continued growth and development, we are obliged to pass it.

Madam President, we all understand the importance of money. In fact, our calypsonians have reminded us of this universal truth over the decades. The Mighty Sparrow sang and I would not try or attempt to sing for you, but he sang “No money, no love”. The late Mighty Shadow chided a penniless young man with the words “Yuh lookin for horn boy”. But money is not just important for households, it plays a critical role in the broader world, and I think we can all agree, Madam President, that revenue generations is integral to the operations and growth of society as we know it.

In its present state, our tax system allows over $15 billion to slip by, 15 billion. This cannot be allowed to continue especially in the current global climate where the socioeconomic indicators seems to be free falling. My mother, God rest her soul, used to tell me “Waste not, want not”. In this new COVID time and post-COVID time we cannot continue with this laissez-faire attitude towards revenue collection. We cannot continue with such a large percentage of the citizens not being registered. It is not fair, it is not equitable, and it is not efficient. We just cannot go on this way. As such, it is important to have an efficient revenue collection system, what we presently have is unworkable. It is important to subscribe to international standards which generate high performance, and it is important to place at the centre of this system a fair and transparent organization that functions at the highest level of efficiency, integrity, and professionalism.
This country is demanding this of us and we must deliver.

Madam President, crisis provides us with a time to reflect. Trinidad and Tobago is failing in the area of tax collection, and we have been failing for a long time. The Government of Trinidad and Tobago has recognized this and has vowed to transform the tax environment to treat with these issue that are undermining our tax regime.

In December 2017 the Tax Administration Diagnostic Assessment Tool Performance Assessment Report implemented by the World Bank, indicated that Trinidad and Tobago continues to face challenges in the area of revenue collection via taxes. These include—and this is a report done by the World Bank on our tax system—tax evasion; unsatisfactory customer relations; deficiency in the legislative framework and the human resource management processes; the inadequacy in management capabilities; accountability and staff development; inadequate employees compensation packages; rules and regulations that are not conducive to the ease of doing business; the absence of synergies between the administration and various tax agencies; lack of appropriate information technology systems; poor physical infrastructure and accommodation, and it goes on, and on, and on; all of which results in a leakage in much needed revenue.

These challenges deny the Government, and I dare say the people of Trinidad and Tobago, the ability to generate additional revenue which it can then utilize to create new jobs, develop and maintain infrastructure, and improve the social services afforded to the citizens. As such, the Government is intent on treating with this issue through the establishment of the Trinidad and Tobago Revenue Authority once and for all.

Madam President, the economy is experiencing what some people have said
is a two-edged sword. When you look at what is happening, we are experiencing clear challenges with regard to our revenue. We are experiencing—we run an economy that is affected by global forces, and we all are seeing on the newspaper what is going on with our major source of revenue. We hear about diversification, diversification, whether we like it or not, oil and natural gas will continue to play a significant role in our revenue, and those things are subjected to international forces.

We are also experiencing this time massive increase in our expenditure because we are dealing with a pandemic situation. A Road Map Committee was set up and one of the things that came out of the conversation yesterday the areas looking at revenue. As much at these times as you are looking to generate new revenue, what was also paramount is the need for us to look and plug all loopholes that are associated with our existing revenue, and where revenues are flowing out. So when you are dealing with a problem you have to deal with it from both sides.

Madam President, the establishment of a revenue authority is one of the steps that must be taken on that journey. Madam President, setting up a semi-autonomous authority independent from the public service standards established to treat with poor revenue performance, tax evasion, corruption, low rates of compliance and deficiencies in the human resource management processes will mean that across the board we will be held to a higher standard, and that could never be a bad thing.

Madam President, I have heard the Opposition responses, and as usual, they are a myriad and they put out a number of smokescreen issues and we put it out there that just seems to want to perpetuate the similar type Cambridge Analytica-type strategy, continue saying it whether it is right, whether it is wrong, and
eventually people will catch on. And they continue to centre around that this Bill—and continue playing on people’s fears that this Bill structured in its present form will see a cut in people’s employment or jobs.

Clauses 18 to 22 provide options for the public officers who held office within the Inland Revenue Division and the Customs and Excise Division. Among the options available to officers is the ability to transfer to the Authority or remain in the public service.

Clause 19 of the Bill allows all the benefits which have accrued to a person who transfers to the Authority to be preserved at the date of employment by the Authority. In other words, Madam President, the legislation guiding the Revenue Authority will allow workers the options to transfer out of the public service into the Revenue Authority on terms no less favourable than they currently enjoy. This fact has been made repeatedly by the Minister of Finance. Also, the pensions of the public servants who transfer to the Authority will be preserved, and until a pension plan is established in the Authority, the workers will continue to enjoy the same pension benefits that they do at present.

Further, after the pension plan is established, their pension benefits will be no less favourable than at present. The Minister of Finance had made it clear that workers who opt to transfer to the Revenue Authority will enjoy security of tenure. It has been said, it is there, a lot of the misinformation and mistruths you see—but those things are not sexy things to talk about. When we say that if someone says that it will result in a number of jobs being lost, that is highlighted. But it is clear what the Bill is saying and we are playing and we continue to play games with serious matters.

Clauses 13 to 22 of the Bill, treats with the staff of the Authority. Clauses
13 to 15 provides the Minister to appointment the Director General and the Deputy Director General and the particulars of those respective appointments and functions. And clauses 16 and 17 grant the power to the Authority to employ staff as necessary to fulfil its functions.

Another objective being bandied about is that the new system allows too much power to reside with the Minister of Finance. Madam President, there is nothing further from the truth. The role of the Minister of Finance will be to oversee the appointment of the Authority commissioners appointed, and to oversee the formation of policy. The Minister will not be privy to personal information on taxes being paid by members of the general public.

Madam President, I would like to delve a little deeper into the importance of the Revenue Authority from a perspective of revenue collection. The report published by the World Bank states that $13 billion to $21 billion in revenue is lost annually to leakages. In the revenue collection system these figures relates to VAT only, so one could get—which as you know represents 22 per cent of our tax revenue, and has represented 4.5 per cent of the country GDP. One can only imagine therefore, what is the total amount of revenue loss.

The Minister of Finance in his presentation spoke to the fact that over 200,000 persons are outside of the formal tax system. That is 32 per cent of or labour force. We just cannot continue to have such an inefficient system. Madam President, this lost revenue if collected, and allocate to the various Ministries, it can make a meaningful contribution to the economy and have a positive impact on the citizens of this country. To put this into context, in the fiscal 2020 Budget, the Ministry of National Security received an allocation of 6.4 billion; Education to run it for the whole year got 7.5; Health got 6.8; the Ministry of Public Utilities got
3 billion. I am working on a road map to improve the water situation that has evaded us from time to time. The reality is, you need money to provide services. That road map is going to talk about over $3 billion required. Think about it, we are fighting, we need to deal with debt, we need to borrow money, $3 billion fix the water situation in the country once and for all, and we have revenues that we have out there on the ground not being collected, totaling in excess of $15 billion. One year’s collection of an efficient system means we do not have to worry. We do not need to borrow, we do not need to increase debt servicing capabilities, we just need to pick up and allow people who are not paying to pay.

The need for an Authority was demonstrated in the collection of $2.3 billion in three and a half months’ tax amnesty offered by the Government in 2019. This amount surpassed our expectation over five times. This is the fix, Madam President, and to object to the establishment of such an authority is to deny the people of Trinidad and Tobago an improvement in many services that they currently receive from healthcare to education—

**Madam President:** Minister, Minister, you have five more minutes.

**Sen. The Hon. R. Le Hunte:**—to public transport and social grants.

Madam President, once the policy initiatives have been established and the country stands to benefit with tremendous increased revenue, the population can observe the experience of a number of other countries. Right here in the Caribbean we see what has happened when we had the revenue authority implemented in Guyana. We see the improvement in revenue collections that happened in Barbados. We heard other people speaking and I know Sen. Mark likes to compare us with Singapore, but we also have to do the things that Singapore also does. We see the improvement in Singapore, we see the improvement in South
Africa. We see the improvement in Uganda. The reality is that this is the way to go, and therefore, we are falling behind and failing the country if we do not get on this bandwagon and do it. All of these thoughts and all of these things that are being said out there and the improvements are not our words, they are documented words as to exactly the type of systems that have worked. And therefore we have to put the correct systems and structures that work for the people of this country.

Madam President, as these examples show the establishment of a revenue authority is a progressive move that helps create the environment, not just for the economic growth but for positive transformation towards a more professional, efficient and customer-oriented services. These are all desirable outcomes for Trinidad and Tobago. You know, we like to speak a lot about what it is. We like to talk about transforming, we like to talk about remodeling the economy, all these are nice things. These things need to be funded. We like to talk about digitization of the public service, all things that are desirable. For these things to be desirable, we need money. We need to be more efficient. It cannot be business as usual, and therefore, inefficiencies need to be rooted out, and we cannot allow for the tax system, the inefficient tax system. If we just simply want, if we make it more efficient, it will therefore allow for all of us who are presently paying taxes, we could actually then pay less taxes.

And therefore, Madam President, I therefore 100 per cent support this. I want to urge all, I want to urge all right-thinking citizens of Trinidad and Tobago, the time has come for us to work towards building this country, putting the right institutions in this country for the betterment of this country, once and for all. And the time has therefore arrived now for the creation of a revenue authority. We need to do this. We need to show the citizens of this one country that we are
serious, that it is not business as usual, that we want to take this country forward because we need to create a new society, and we need to create new institutions.

I support this 100 per cent, and I urge all in spite of their positions, or positions coming into this room, and I urge all citizens of Trinidad and Tobago to let us continue to create an environment, an enabling environment, that Trinidad and Tobago will be able to grow and supporting this venture moves us in that direction. I thank you. [Desk thumping]

Madam President: Before I call on the next speaker, may I just on behalf of all of us in the Senate, extend to the hon. Minister of Public Utilities our sympathy for the loss that he suffered when we were not meeting. Sen. Haynes. [Desk thumping]

Sen. Anita Haynes: Thank you, Madam President. I thank you for the opportunity to join in this debate on the Revenue Authority Bill, 2019, and we note, Madam President, that we are in unusual times, you can just look around here and look at the measures that we have been forced to take, and we are aware that as we exist now, our situation is fluid, and we must take every day literally as it comes and make our decisions going forward. I mean, it is just no—even just having to stand here and speak in a mask, Madam President, shows us clearly, it is a clear show of what measures each individual and indeed each country has to take at this time.

As a matter of fact, Madam President, it is only weeks ago that the Minister of Health told the population, told the nation that this COVID 19 crisis was an existential threat to our way of life, and he likened it to World War II, World War I and 9/11 combined. So naturally, Madam President, the first thing that we would be called out to do as a Senate, would be to discuss the Revenue Authority Bill, not
perhaps the Domestic Violence (Amdt.) Bill that the Attorney General tells us will be here in about 10 days which may coincide with the end of the lockdown and is needed during the time of the lockdown, but the Revenue Authority Bill, 2020.

So while I focus my curtailed contribution on the Revenue Authority Bill, it would be remiss of me, Madam President, to not point out that the words and the actions continue to have a mismatch. We are in a crisis, we have to take extraordinary measures, it cannot be business as usual, but we call you out to do business as usual, because this is a continuation of a Bill that started many years ago, Madam President.

But it is not while citizens of Trinidad and Tobago continue to worry about their livelihoods, the future of their jobs, where their next meal may be coming from, the Government remains resolutely focused and Minister Le Hunte said it today, that they need money too, Government needs money too. And that is what this Revenue Authority Bill would do, it would put money in the hands of the Government and that all of us who are right-thinking citizens must support this Bill to give the Government more money. I mean, many citizens today may be asking to do what specifically? Because they have yet to see the benefits of the Government’s spending. Many persons that we have spoken to have yet to see the benefit of this Government’s spending, but they need more money.

The PNM for as long as I can remember, has been speaking about this Revenue Authority Bill for years. It has been peddled, it has been labeled as a silver bullet solution to all of our revenue problems. And I noted while Minister Le Hunte was speaking he seemed to want to use revenue generation and revenue collection interchangeably. We are generating revenue—no, what we have here is a mechanism. What we have before us is a mechanism to collection money that is
already in the system and bring money into the system. But it does not generate anything new, and what we are saying is that—and the UNC has been very clear on our position—that where our focus should be, yes it can be on improving our tax administration, but we are saying this is not the way to do it. And when you talk about income generation you are talking about finding ways to ensure that businesses can thrive. What we have in front of us in no way enables our business sector to strive.

Madam President, as we speak here today, and what I thought was the distinguishing factor of having to come out to speak on a Revenue Authority Bill that has been years in the making, is an approach where it is almost like a dog with a bone, that they seem incapable of letting go of this Revenue Authority Bill. It is a thing that they must have, whether or not the data—and I will get into that shortly—tells them otherwise but in a post-COVID 19 world, to suggest that what we need at this time, is to focus our time, our energy, and our resources because it is not going to be free to create a revenue authority of Trinidad and Tobago. It is not going to be free to take what scarce resources we have and put it into something that the idea was generated before we even could think that we would be living like this to pursue that so dogmatically, without having regard to whether or not businesses will be able to survive beyond what we are facing here today, Madam President. I found that to be almost ludicrous and offensive to the people of Trinidad and Tobago. [Desk thumping]

We are discussing, I mean, there is a running joke in this nation, Madam President, that this Government and in particular this Minister of Finance is tax obsessed. So again, it really is not surprising that we are here to discuss the revenue authority. And we are told the Government needs taxes, they need money,
“yuh need money to do this money, yuh need money to do that, yuh need money for your services, money for yuh education”. You are right, but tell me how the Government could understand that concept, but when we tell them that people need to get their salary relief grant in a specified period of time, “yuh can’t understand why dey need money”. But “yuh” know we need money, so you could understand it on a macro level but you cannot understand it, cannot fathom the idea on a micro level.

But I will get to the Bill at hand, Madam President. My belief is the reason we are here today is because—and the reason this piece of legislation would always form a part of a PNM rallying cry or a PNM Manifesto, does not matter when, could be 2000, 2002, 2020, it does not matter, it will always be there. It is because this piece of legislation is close to the heart and soul of PNM political philosophy, which is: “Why fix things when yuh cud mash it up?” So if you could not fix, you cannot fix BIR and Customs so let us “squash it altogether, mash it up, create ah whole new ting”.

Now, Sen. Richards raised the point of implementation, right. So we are told we will do this, and then we just all have to hope that timelines are met, that the deliverables are met, we just have to hope. You would recall the story of Petrotrin, “it nah working, mash it up, CNMG, yuh mash it up, TDC yuh mash it”— And that is the philosophy of this Government, that if they feel that something is not working, instead of using the same time, same resources, the same amount of energy, the intellectual energy indeed, to fix the problem, you say “no, let’s mash it up and create ah new one”, and fingers crossed because that, Madam President, it is fingers crossed that it works.

Minister Imbert in piloting the Bill in this House, in the Senate, on March
10, 2020, stated that this Bill is the instrument that will merge the two functions of revenue collection agencies and into—and I quote here:

“An efficient and effective revenue administration that is robust and flexible to adapt to changes in national and international environments and it could not come at a better time.”

Here is the interesting part, Madam President. I looked through the Hansard, I looked through statements on the Ministry’s website, press releases produced by the Ministry, looked far and wide for the detailed discussion on how, because that is a very lofty statement. But the “how is it going to achieve this” is somehow missing. And the suggestion is when you say “We will earn by the simple creation of the revenue authority by is mere existence” and you heard the Minister of Public Utilities here today in his rush to assure people that their jobs would be secure, say, “Nothing will change in terms of the personnel, et cetera”. So on one hand everything stays the same, but on the other hand everything is somehow different, because you call it something different. It is all the same people, new name, probably the same building, “I eh know”, right. But, so many things remain the same, but yet still by magic everything is different. We will be more efficient because it is a semi-autonomous body and we would be more efficient. I mean, you cannot fault the population for not trusting when this Government says: “Look, trust us, this will just work out. It will all be fine.” Because this is the Government of the six game changers that all fell apart in six months.

12.00 noon

So, you know, the Government has squandered five years, Madam President, that they could have used to implement real economic and fiscal policy, which
could have put us in a better place in dealing with a pandemic that none of us could have seen coming. They put nothing in place for a business environment to survive many external shocks. They put nothing in place to help any of us earn our own money, become better entrepreneurs, not invested in society in a way that could develop the human potential in this country, but yet still come here, having no idea how we earn our money, to tell us, “give us what is owed to us”. Give the Government the money that is owed to us. You do not know how we earned that money, but you are telling us we need it, we need it to supply your services.

Now, this is not me suggesting that taxation has no place in society. I am just saying when it comes to government priorities, I hope the population is paying close attention that there is a group of people in this country who have no idea on revenue generation. There is a group of people who have no idea how to maximise the human potential in this country and therefore, the only solution they can come up with is a Revenue Authority and then tell us, by magic, it will cure our problems.

The Minister Imbert, in one of his more colourful presentations in House says, you know—“Am I a wizard?” he asked, and clearly I believe he answered himself and he said, yes, because he will not tell us how this Revenue Authority will generate the three to $5 billion that they are quoting.

Madam President, when I looked for the empirical evidence, and the data to support the claims, that this is where we as a nation ought to spend our time and our resources, put our time and our resources now, this time, then the Minister, in seeking to rubbish the claims of the Opposition that our time would be better spent reforming, re-engineering what we have and making it work for us, the Minister said we cannot reform the existing revenue system within the existing public
service arrangement. He called it “pie in the sky.” And I am quoting here from *Hansard*:

“…for the past 40 years, successive governments have tried to reform Customs and…Inland Revenue departments within the existing public service system, and it has not worked. It has failed.”

However, Madam President, in my research, I went to see what are the claims of successes of these semi-autonomous revenue authorities, and the latest study was done by Roel Dom in 2017 by the Overseas Development Institute, and the study looked at 21 countries in Sub-Saharan Africa between 1980 and 2015. The same period of time Minister Imbert is telling us that there has been a failure to re-engineer the existing systems.

This study is looking at the system they are proposing here for us today, a semi-autonomous revenue authority system, in societies that are similar to ours, study ending 2017. And I am going to quote from this study here because it says:

Over the past 30 years, semi-autonomous revenue authorities have been introduced across Sub-Saharan Africa by ring-fencing tax administration's from politics by introducing new public management practices. This reform will boost tax collection. However, the empirical evidence on the revenue effect, which again is the key self-selling point of this Revenue Authority, the revenue effect of the semi-autonomous Revenue Authority Reform is limited and inconclusive. Limited, Madam President, and inconclusive.

Now, had we been having this discussion with no pandemic in sight, no need to think of ways to—

**Madam President:** Sen. Haynes, you have five more minutes.
Sen. A. Haynes: Thank you, Madam President—we would be having a different discussion. But, Madam President, we are in fact, in need of looking at new ways to do things in this country.

Having regard to the five more minutes, Madam President, I am going to curtail that part and go to an issue that troubled me very greatly when it was brought to my attention. And it deals the heart of the matter before us and what formulates the Opposition’s serious objection to this Bill. Minister Le Hunte told us that we were exaggerating claims of the heavy hand of politics coming into our tax administration, that the Minister—and he quoted parts of Bill—that the Minister could only advise on policy and it will be insulated, and you have nothing to worry about. That is nice story, cool story.

I want to reiterate the point, Madam President, that checks and balances are critical in our democracy and that insulating state entities that have important functions from the heavy hand of the political directorate is critical to our democracy. And so we were told recently, Madam President, and I will tie this all in very quickly, that there was huge reason for celebration because of the profits showed by Heritage, one of the new Petrotrins, one of the companies forming out of the Petrotrin closure.

But the devil is always in the details, Madam President, because when you look at the Heritage Petroleum Company Limited Consolidated Fund, financial statements dated September 30, 2019, audited by KPMG, on page 48 we are told, is bullet point 17.1.:

Supplemental Petroleum Tax, by way of letter dated 17th March 2020, from the Minister of Finance on behalf of the Government of the Republic of Trinidad and Tobago, has agreed to waive the supplemental petroleum tax
obligations with effect from July 19th and continuing for a period of two years—
And the amounts are reflected.

We are told, Madam President, in this document, that in effect by way of letter, in our current system, by way of letter, the Minister has given Heritage a “bligh” on their taxes, more specifically the supplemental petroleum tax. And I will tell you why that is important for what we are talking about here today.

We are here debating the merit of the Revenue Authority, and voicing serious concerns about a heavy hand of a political directorate. And we only need to look at clause 8 where the Minister Le Hunte has reminded us that they can only advise on policy. But if you look at the details, in a system that exists now, we have lessons from 2004 with Unipet versus the Minister of Energy, and to quote a Guardian article from April 03, 2004, the same heavy hand of a Minister, Justice Ivor Archie as he was then, called it illegal and irrational, Madam President. So we have lessons of the past.

The Government, Madam President, is well aware that after four years of failure, and having presided over massive job losses after shutting down Petrotrin with no plan, that their success is tied to the success of Heritage, real or imagined.

The letter of March 17, 2020, Madam President, tells us that when we talk about government interference and taxation, all the bells and whistles of efficiency and effectiveness that they have yet been able to prove. But what we are saying is that this Revenue Authority would put more hands in an executive that already is showing us they are not afraid to give a “bligh” and a “bligh” where it will help them because they need Heritage to show profits, Madam President.
And when we say that we stand here and tell the country that there are ways to generate revenue, when we as a responsible Opposition, seeking to speak to the population about job creation and revenue generation, Madam President, have already created our national economic transformation plan while they are still trying to figure out how to collect money, we have moved beyond that, and how to generate income, generate jobs, Madam President, and build an economy in the potential of human resources in this country. It is not surprising that the Government cannot see where we are coming from. Thank you, Madam President.

[Desk thumping]

_Madam President:_ Acting Leader of Government Business. _The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat):_ My apologies, Madam President. Thank you for the opportunity, Madam President, to speak on this Bill. And Madam President, it struck me as very strange that Sen. Haynes could not see the connection between COVID and this Bill.

Around the world, Madam President, COVID has been a money matter, a significant money matter. And what the TTRA seeks to do, not for the first time, is to deal with this matter of revenue collections that we have all agreed is inefficient, there are many leakages, we have the potential to increase our revenues without doing much except to collect what needs collection, and I will talk a little bit about that, and this Bill seeks to create the mechanism to do that. It is not a complex piece of legislation but it is a COVID piece of legislation in the sense that COVID needs money. We have put ourselves in significant debt. The Minister of Finance has put a figure on the table already. And even without COVID, the PNM, because references have been made to the political party, the PNM has consistently
driven the need for a single point of authority in the country to deal with revenue collection.

**Madam President:** Minister, I apologise. It has come to my attention that your voice is not coming across on the Parliament channel. So may I suggest that you avail yourself the use the podium? Thank you.

**Sen. The Hon. C. Rambharat:** Thank you, Madam President. Is my time being reset? Thank you very much. The point I was making, Madam President, to close off on that point, is that, I did not—I was quite surprised that my colleague did not see that while revenue collection and the inefficiencies has been a major issue for a long time it has become even more urgent given the need for the country to collect all the revenue that is available to fund our ongoing needs, but in particular, to assist us in the funding of COVID which has brought an expense to governments around the world.

The second point is that my colleague Sen. Haynes talks about the Government needs money, and there is a lot of talk about what the Government has done, an unfortunate allegation that we have taken $21 billion from the Heritage Fund and spent it on COVID related matters. And I want to correct Sen. Haynes. The country needs money, not that the Government needs money, the country needs money to deal with current expenses, future expenses, and to deal with debts that have been accumulated.

And the third point I want to make in relation to Sen. Haynes, Madam President, is to say this. We have known about leakages for a long time. Sen. Vieira has pointed out a couple of them and those leakages relate to VAT, a significant area in which the collection, I am not even going to go into the administration, and what has led to the accumulation of this billion dollar debt that
is owed to persons who were supposed to have been refunded. But if you live in Trinidad you know that the administration and the collection of VAT is riddled with problems and I do not want to overuse the word “corruption”.

PAYE: Now, some of the benefits for example, some of the benefits which are available in relation to the Government's response to COVID and the need for some people to be away from the jobs, some of the benefits are linked to, for example, being registered with National Insurance and being part of the formal economy. And we have significant numbers of persons in this country who are employed in the real sense of having an employer/employee relationship and they are not taxed and they are not on the national insurance system.

12.15 p.m.

And one of the benefits of having to administer this large group that is seeking the facility of income assistance offered through NIS, is that those persons will have to come—people will have to come into the formal economy—and that is what a TTRA is being set up to do.

Madam President, in relation to my role as Minister of Agriculture, Land and Fisheries—land in particular—I will tell you that we have had so many starts and stops, some of them relating to the payment of property tax and there has been so many times in this country where the collection of rents in relation to state land has stopped and started. When I came in as Minister, I came at a time when rent collection was stopped, and there was no reason why we should have stopped collecting rent for state lands. And without much effort, Madam President, without much effort, in having to justify the engagement of some persons on contract in the Ministry in the Lands Division, I just did a cursory look at what was uncollected in terms of land rents, and it got up to half a billion dollars in quick time. Sen. Vieira,
do you believe that? In quick time, without engaging in any massive exercise of going through the rolls and the rent books and so on, just a cursory exercise by me, I found half a billion dollars in uncollected rent.

And for those who are familiar also with the leases, in particular, the commercial leases of state land, where you have provisions for rent reviews after a five, 10, 15 or 20-year period, when you have provisions for rent reviews, the rents have not been reviewed and that is money that we are leaving uncollected, potential money. And then when you have a situation where you have so many leases that are expired and so much land occupied without authority and without title and without documentation, what we are doing is that people are getting the benefit of the use of valuable state lands without having to pay the pittance that it costs.

At this time, when you look at Couva, for example—and I do not want to offend the Port of Spain people in any way. My short time in Port of Spain, I have enjoyed the City. I look forward to returning to the countryside, but I will tell you that land in Couva, based on evaluations that we have done, land is very expensive. An acre of land in Couva is in the range of $6 million to $9 million an acre. If you had to rent, as many of our farmers are persons in Couva who have access to state land, the rent payable on an acre of state land for agricultural purposes is $500.

So if you are a private sector person having to rent a parcel of land for commercial use, you will pay a significantly higher rent on an annual basis and this rent is highly subsidized by the taxpayers, but also uncollected. And where we do not enter into proper arrangements, it remains uncollected forever, and I am dealing with lands for which leases have expired 60 years, 40 years, on average 30 years. What that means is that for valuable state land on which you have
agriculture, commercial, residential, all sorts of uses—massive complexes built on state land—we have gone for three and four decades without being able to extract a charge for the use of that land. And the Revenue Authority, there is no plan right now to bring the collection of rents on state land under this authority, but we will get there, because once we start to deal with the issue of revenue, we see revenue beyond VAT and beyond taxes and beyond those things, to all the things that come into the basket to fund the needs of this country.

And, yes, the Minister of Finance, every Minister of Finance needs revenue generation measures, including taxation when you need to. But without even going there, a proper functioning single point of authority for collection and administration of taxes in this country would bring revenue that is already supposed to be in existence and accessible to us, and that is the rationale for this Bill and the Trinidad and Tobago Revenue Authority.

The history is long. This takes us back—I recall the then Sen. Conrad Enill, for example, driving this process, Jerry Hospedales, PS Dhanpaul and a wide range including the current Minister of Finance and in 2007 it seemed with not only a Bill, but with a plan for the implementation—just like Sen. West has now—of Trinidad and Tobago Revenue Authority. We got so far in the lead up to 2007 that there were protests. There were already protests amongst the public servants about the creation of this revenue authority, and 13 years after we are still at the same point trying to justify to our colleagues in the Parliament who should know this story as well as the Government knows it, we still have to justify and make a case for the creation of a single point of authority for the proper administration of taxes.

Madam President, the Bill itself, as I say, the key element of the Bill, the title says it all, is to establish the TTRA. The Bill is in six Parts in 35 clauses, and
the most important thing to me is what is found in clauses 7 to 12 and that is the ground breaking move to establish a single point of authority called the Trinidad and Tobago Revenue Authority.

Other parts of the Bill, Part III deals with the creation of the board of management; Part IV deals with the staffing and we have—that area has been fraught with very, very much contention, because we are dealing with existing jobs, you are dealing with existing employees, we are dealing with collective agreements and, most importantly, Madam President, we are dealing with a very strong and solid resistance in this country for change. So a lot of the opposition, even the opposition in this Chamber to the Trinidad and Tobago Revenue Authority, is an opposition simply to change.

And one of the things coming out of COVID 19 we have all learnt is that, you know—Chief Medical Officer, Parasram said, he was speaking about the new normal at one of the press conferences this week, and he tried to articulate it and he said, the new normal involves us as individuals, families and as a country not doing the things the way we are accustomed doing and TTRA and this legislation is about change. We need to bring things to bear and to bring in all the revenue that remains uncollected. We need to bring in the rents and we need to have in the basket available to us all the things that people are supposed to contribute to that pool. Madam President, I thank you very much. [Desk thumping]

**Sen. Dr. Varma Deyalsingh:** Madam President, I thank you for giving me the opportunity to present on this Bill today, and I must give thanks also, Madam President, for the parliamentarians who have made it here, for our health that we have come here—we have survived the COVID, we are here. I have to use this opportunity to thank the Minister of Health and his team for doing such a
remarkable job in somehow preventing the wave that we expected to go in a way that it would have really put a strain on our economy, a further strain.

So, all in all, the successes that the health system give out is something that I must say, if there are questions to be asked after I think this is not the time. We could always bring up questions if people have to look at expenditure and what not. Right now is the time to mobilize the country to get those figures down and so far I think we have succeeded. As a medical practitioner, I say that. With economics misspending, that will come about.

I have to also give thanks to the Prime Minister for his constant scolding of the individuals who do not listen to simple procedures. He did it. He did it in his own way, but he needed to do it. He needed to make people understand the social norms. But the behaviour of persons, Madam President, will show us that if persons do not have that civic responsibility to obey the social norms and social distancing, some persons in our society do not have the civic duty to actually pay their taxes. But, you see, right now there is a trend that if you default on your taxes it is a human right abuse, and that is a debate that comes about. Persons who do not pay their taxes should be looked at persons who are, you know, it is a human right abuse. You have to pay your taxes to maintain your country.

Right now, I am saying, you know, some persons say, that not cancelling Carnival, you know, that we should have cancelled Carnival but then it is a gamble, and I think the gamble worked in the favour of us and the country and we probably would have gotten some returns on that. So it is a gamble that paid off. Our causalities are minimal and, therefore, I am saying, we have to realize we are a country that should be proud how we are handling it. We are a country that we could even teach the United States how they should handle a pandemic. So we are
starving off excessive expenditure. Now, we are borrowing from the Heritage and Stabilisation Fund, and as I am in the effort of thanking, I have to thank a previous Prime Minister, Mr. Basdeo Panday for having that idea, for having it there so the population could depend on that.

So, as some people—and I am saying, you know, so this Bill that we are debating, it is a way that we have to appreciate that the Government needs money to run. We already saw that. We saw the expenditures, the instances where a lot of moneys are in like what we call a hidden economy. So we have cases where moneys that should be in the public domain helping for health care, helping the citizens. We found that we saw the abuses that occurred when the money was changed, when we got plastic money. We saw the abuses where individuals came out with millions, millions in two days. Banks actually showed that. So we have known that some people would not do their civic duty to pay. We know some people may be incapable. I have some patients who have small business, it went on to a big business, and they somehow do not have the know-how, so we have to provide them with those means. So, therefore, paying taxes is something that we have to somehow encourage people.

I am looking at the fact, Madam President, that in United States people fear the IRS. Here, people will now have to respect any new authority that goes after the taxpayer who is not giving his due. And I am also hearing the business community saying out there: “Dey fearing Aunty Allyson or our business could go West if we are taxed too much.” [Laughter] So we are hearing those sayings. The business persons are actually fearful what may happen. Some small businesses may not survive and this is where I want to look at the Bill.

Madam President, that yes, we have to go after those persons, but we have to
ensure that there could be a buffer for these people, because if the small business who now has to put out that money and may not know how, because it has come to our attention that persons were not even paying NIS for some workers, and if that is so and they now have to pay, we have to get some way of letting them pay it but continue their working conditions, yet still giving to the State. We have had tax amnesties before, so we have to work out this.

I look at the cases where we have to now look at the whole social construct changes—the scavengers, the grocery attendant, all those people who are in the forefront, all those people who are there. The young doctors who were waiting for jobs were suddenly drawn into the frontline—who were treated with such disregard before—suddenly now they are working and they are hired to work at Couva and other places. Those are persons who we have to look at as heroes and we should not forget them when this COVID issue is over. So I give thanks. So I have to give that thanks.

And then I must say, Madam President, we have to realize the measures—as COVID was mentioned today—given I think is excellent, I personally think to help us with this economy. I know the business elite may be saying, re-start the economy, but I am thinking we should legislate mandatory wearing of face masks, extending the period of lockdown for a month and also legislate against social distancing. Some I am saying those are things if this COVID is not spread, we are in a better position for our economy.

So therefore giving praise, I must now give a little criticism, and the criticisms I would like to give, Madam President, is the fact that we are in a situation where we depended on oil, the oil revenue, and the oil was there. We were going fine, we had the boom years, but it is successive governments on both
sides, Opposition and the Government who really failed to go after the small businesses or failed to go after the businesses that were not really paying taxes. So, again, now the Government has a challenge that the oil money is not there, they have no choice. They have to go out now to get that moneys to run the country to give us that level of getting that income. So what I am saying, it was really the fact that we thought that we were in the boom days, money was no problem and, in a sense, it may have been, you know, politically short-sighted of certain governments when they thought they had enough money to burn, and now this mentally has to change. So I am saying, yes it has to change and yes we may have to look at every cent as important.

So, therefore, while we are going after the moneys, we also have to ensure that the expenditure of Government is scrutinized, that it is not going to be any sort of political partisan, you know, you giving your membership certain benefits leaving out others. So those things could irk the population. So, I am saying, it has to be done in a transparent manner, any sort of benefits we give, and later on I am saying we have to run that scrutiny.

So while I looked at the fact that you have that criticism from the Government, I also wondered, how it is we had the TADAT Report, where we had it in 2017 and we got some improvements in 2019 when we reviewed it, how come the Government who was the machinery, could not have started something in the public service. You see, what I am saying is if you assume a position of leadership, you should have a duty to say: “Hey, things are not working in BIR, let me see if I could fix that, let me see if I could put things in place”.

Madam President, I worked in BIR years ago. My father, every time I had a holiday, he would put me to work in different institutions. I got those holiday jobs.
I worked as a clerk there. Pamela Williams, the niece of the late Eric Williams, she showed a person who was an exemplar. So not everybody in BIR are persons who waste government time and do not work. I have been there, so I have seen her. I have also seen one of my colleagues—you know, well long ago, when you are going abroad your passport had to be stamped with some BIR stamp to say you have paid your taxes that were due. I saw the corruption. I saw clerks there stamping, taking money from people to travel with this BIR stamp. I had a colleague there who actually had gold chains on his dogs and they caught up with him eventually. So we know the corruption in there, so we know things have to be changed. So what I am saying is that we have to say how we could even get the public servants to work, to do their work.

So when I look at this, when I listened to this debate, I heard concerns, certain concerns raised. Now, I know we need the money, but I hear concerns and we must look at the concerns. So we look at the Opposition making their concerns and some on the government side may say that the Opposition is just opposing for opposing sake but, Madam President, allow me to read this please. It is an article by Bruce Campion-Smith, Ottawa Bureau, Tuesday March 24, 2020, where it was really the headline:

“Billions in COVID 19 aid held up as MPs refuse to give Liberals broad tax-and-spend powers”

So if in Canada the Opposition there would have, you know, looked at somehow ensuring that the Government does not misspend. So it is not just here. And what I am looking at, the fact is when we looked at the concerns raised by the Opposition, two things I came about.

They were saying the old structure could have still worked utilizing the BIR
and one of the recommendations that came about, you know, when there was the Fiscal Affairs Department of IMF, the Technical Assistance Report, November 16th, they did give the main stimulus to getting tax should be creating the revenue authority, but they also said you could actually look at setting up a sort of Ministry of revenue outside the Ministry of Finance, and also you could have the status quo oversight, you could also have the integrated administration in the Ministry of Finance, integrated revenue. So there were other suggestions that this report gave.

So even though the Opposition, you know, would have liked one of those others, we have seen and heard from the Government side the problems in getting the Government workers to—one thing I did not like in the debate from the Government side, Madam President, was the fact that they kept, you know, hitting out at the Public Service Commission. This is an independent body. We should work with them to see what are their faults. Why are they taking long? We should be able to accommodate because these independent bodies were there to ensure insularity in the public service. So you just cannot fire me willy-nilly. And even Sen. Hosein in his contribution quoted Lord Diplock.

And not so recently, there was also a case where the Guyana Revenue Authority went to the CCJ, and in that case they had to be reminded that this should be an autonomous body without any sort of governmental and ministerial interference. And what I am saying, Madam President, even though the Opposition mentioned that, one of our Independent Senators, Sen. Hazel Thompson-Ahye also said she had some concerns of the powers of the Minister. So we have the concerns here.

I have the concerns of attacks on the, what I perceived as criticisms on the Public Service Commission and others now have the concerns of the fact that you
have the powers given to the Minister being too much as, you know, as one of the concerns raised. But even this CCJ case, it was *Griffith v the Attorney General* 2006 where they actually, the court give that ruling and reminded the government they have to have that autonomy in the Guyana Revenue Authority.

So our Independent Senator also raised the fact that there were certain concerns about the powers of the Minister and she said, quite frankly, she actually quoted some cases where in Jamaica, she mentioned that in Jamaica there are different advisory committees which could advise the Minister on his appointments and the committee consists of trade unions, the Jamaica Chamber of Commerce and micro small business enterprise representatives. So, to me, this is something we are trying to say the Minister may have too much powers, I am thinking this suggestion she gave was a remarkable suggestion that we could borrow from Jamaica and put that little added layer of, you know, insularity for the powers that be so, you know, we have less interference and she quoted this from an article she got. She quoted it from an advisory committee.

**Madam President:** Sen. Deyalsingh, you have five more minutes.

**Sen. Dr. V. Deyalsingh:** Sure. And I am saying, Madam President, I would also like to see somehow, if we are going to look at giving some satisfaction to the Minister having too much powers, I am suggesting we should have an area where the Opposition Leader, the Prime Minister could make recommendations to the President to choose that director. I am saying, in some way that may give a little extra level of comfort.

Now, Madam, when I look at clause 7, I also had criticisms where, you know—not criticisms, suggestions. When I look at clause 7, Part II where they say the Minister could appoint an attorney-at-law, I am saying he should be appointed
with the suggestion of the Law Association. A chartered or certified accountant, it should be an ICATT giving that representation so, again, people cannot really accuse the Minister of planting people there or actually trying to exert his influence, also two other persons. I have concerns that we may have to look and get more clarification on who are those two other persons.

One other think I had to look at, Madam President, I look at, again 7(4)(g) where the position of the director has to be certified by a registered medical practitioner to be medically unfit for duty. Those are the exemptions. But then when I go further down in the legislation, when you look at another section of the legislation—Madam, I am trying to find it. I know we are rushed for time—it did not really have medically unfit. It was marked “mentally unfit”. So, therefore, we have to see what the difference is. I look at 13(3)(b) and I see some things may have to come together. Is it medically unfit or mentally unfit?

Other avenues that I would like to look at, Madam President, is the fact that the rights of the workers, you know, we have to really look at the workers who are going to be affected, and even the trade union movements actually had voiced concerns about workers there. And I am saying, as I rush to conclude, we have to get more moneys and right now the most abused taxpayer is our 60,000 public servants because they are salaried workers and they have to pay. So, therefore, looking at this, I am saying somehow we have to spread the net.

In the United States, there is movement where they are looking now at well tax, sometime that may come in the future. Already in Trinidad and Tobago, there is a certain area where they looked at the LTU which has been established which is a large taxpayers’ unit; they looked at corporate business exceeding one million. In Jamaica, they have something where they actually look at individuals, CEOs,
owners, directors and this should be implemented, so therefore, we could spread the net evenly.

Again, as I conclude, Madam President, I would like to say I do not know if we could really afford to set up the authority now, because it takes money to set up that authority and remember we have that authority where statutory authorities actually from our Contingency Liability Fund take a lot of money. So we may be going into a system where we are going to be spending money and we may not be able to afford it.

One other thing I would like to say, Madam President, is the fact that the Director General, how could we ensure that his role, that he would not be—there are a list of conditions where he can be removed from his job, but we have to ensure that if for some reason he goes against the Minister, would the Minister be able to fire him? Because at one of these—and when I looked at the reason he could be fired, one has to be some satisfactory reason and I am thinking that should not be there. You remember Central Bank the Jwala issue, we do not want a reoccurrence of that.

And, in the end, I want to say, Madam President, that when I look at the fact that the authority would be transferring public servants—I am saying, I was in the North West Regional Authority, but I was transferred to the Minister of Health—people would have that little fear initially, but it worked. They would have that fear but the only problem there, people would be losing their security of tenure. So, I am saying, Madam President, in a sense, I listened to the debate and I am hoping I can make a decision. Thank you.

**Madam President:** Your time is up. Minister in the Ministry of Finance. [*Desk thumping*]
Hon. Senators, at this juncture the sitting will be suspended for half an hour. So we will return in a half an hour’s time.

12.42 p.m.: Sitting suspended.

1.15 p.m.: Sitting resumed.

[MR. VICE-PRESIDENT in the Chair]

Mr. Vice-President: Minister in the Ministry of Finance, you have 30 minutes.

[Desk thumping]

The Minister of Public Administration and Minister in the Ministry of Finance (Sen. The Hon. Allyson West): Thank you, Mr. Vice-President. Mr. Vice-President, I paid close attention to the debate and I have summed up the main objections into three areas, the first of which has to deal with the powers of the Minister. A lot of people have expressed concerns about that. But, Mr. Vice-President, what we have to be clear on is that the Minister has two main powers that have caused concern, one is the power to appoint the board of the TTRA. Now, the implications for that is wedded to the powers of the board of the TTRA and when you look at the powers of the board of the TTRA, the board is to be responsible for formulating, approving and implementation of management policies only. The board is not involved at all in the administration of taxes.

So we are not exposing taxpayers. We are not exposing staff members. We are dealing with the management policies, things that is are currently dealt with by the Minister of Finance, by the Permanent Secretary and by the head of the two institutions, the Board of Inland Revenue and the Comptroller of Customs. And what the IMF report would have clearly demonstrated as it is, that the current functionaries responsible for the management of these institutions do not have the time to devote to the management and this is why we have not had the progress
and development and the improvement that we require. And you can see that clearly when you look at the four suggestions that they put forward to improve the performance of the tax administration, which I will deal with in a bit.

So the board is responsible for approving policy, management policy in terms of performance, finance, HR, the strategic plan, the budget, the annual report and internal audit. They are not involved in tax administration, as I said, so what is the challenge with us giving to the Minister the power to appoint an entity that is responsible only for management policies? In my view, there is none. We have clearly indicated the composition of the board. What we are trying to do is get a broad cross-section of people who can contribute to the development and sustainment of an organization that will be robust and can work properly going forward to ensure proper collection of the taxes and administration of the taxes of Trinidad and Tobago; that is critical. What this will do is relieve the person who is in charge of tax administration, to get on with the work of tax administration because that is the only thing that person will have to focus on.

At the moment, the Chairman of the Board of Inland Revenue and the Comptroller of Customs are concerned and have to deal with accommodation, remuneration, staff, making payments at the end of the month, if the air-condition breaks down; all of those things now fall under the persons who lead the Board of Inland Revenue and the Customs and Excise Division, which significantly erodes the time that they can devote to the technical aspect of their job. We need somebody completely focused on collection of taxes, protection of the borders, collection of duties and excise; that is what we need. So we are dividing the powers between technical, which has to do with collection of taxes and so on, and administrative, which the board will handle. And it is only when we do that, that
we can have people properly focused on what they are required to do and therefore, better able to do those jobs.

The legislation makes it clear that neither the Minister nor the board can get involved and interfere with the operation of the entities. The—clause 18, I believe it is, completely excludes the board from having access to information on taxpayers. It denies the board the opportunity or the authority to give specific directions to the Director General or to any employees. It denies the board access to information or documents on any legal action brought against the TTRA. So it is clear that we have made every attempt to ensure that we minimize opportunity for interference in the tax affairs of the citizens of Trinidad and Tobago. And in that view, in that regard, I think that the legislation clearly sets up that dichotomy, clearly creates the safeguards that we need, and in the circumstances, I think it is reasonable to have the Minister appoint the board.

The existing provisions, as I said, limit the access, protects the taxpayer, protects the Director General and protects the employees. The second power that the Minister has is the appointment of the Director General, and one can say, “Well, the Director General is in charge of the taxes and therefore, the Minister will have undue influence”, which is why we have put in the provision that says that that appointment is subject to affirmative resolution. Now, I am sure if you ask the majority of people in Trinidad and Tobago who the Comptroller of Customs is, who are the chairmen of the Board of Inland Revenue is, most of them will not be able to tell you who that is and therefore, most of them will not be able to confirm that this is a person with some backbone who can stand up to a Minister who is trying to give problems, because they do not know. Everybody in Trinidad and Tobago knows who the Commissioner of Police is because his appointment
comes through a process in the Parliament. It is rigorously debated and by the end of that, you have a clear sense of the person that you are dealing with, the metal of the individual you appointed to this position. We are seeking to give the same protection to the Director General and this is why we have said that his appointment or her appointment is subject to affirmative resolution.

[Madam President in the Chair]

Sen. Mark, who as usual was more focused on theatrics than facts, indicated to us that we are threatening the job security of the members of staff at the Board of Inland Revenue. There is no job security, everyone will lose their jobs and have to reapply, there will be a re-designation of positions. Now, that cannot be further from the truth. Either Sen. Mark is still living in 2009 when the plan was in fact to terminate everybody and have them reapply and/or he has not read the Bill, and/or he did not pay attention to the discussions in the Joint Select Committee, but it is clear from clause 18 that this legislation protects all employees at the Board of Inland Revenue and Customs and Excise. It clearly gives the choice to the individual whether if he wishes to retire, he can do so. If the individual prefers the apparent great security of tenure that will exist in staying in the public service, he can choose to stay in the public service. If he wishes to move to an organization that will be dynamic and progressive and responsive, and reward him on the basis of merit rather than seniority, he can choose to join the TTRA. The choice is completely his. Nobody’s position would be terminated as a result of the creation of the TTRA.

So the creation of the TTRA will allow for the introduction of robust work rules. It will allow for the introduction of better customer service which everybody who has dealt with these organization complains about. It will deal with improved
training, and this will address an issue raised by both Sen. Haynes and Sen. Deonarine on if you are taking over to the TTRA people who are currently underperforming, apparently, in the current establishment, how do you expect change?

When I joined the Board of Inland Revenue ages ago, the Board of Inland Revenue, at that time, had the best tax training system in the Caribbean. People used to come through the islands to attend that training. That training has been abandoned and the plan would be, of course, to reintroduce a proper robust training, so even the people who may be underperforming now— and there are a variety of reasons why that is happening— will be properly trained and so you would stop having things like inconsistent responses to questions. Because like if you call the Board of Inland Revenue now to ask them about a tax matter, you may get different questions depending on who you call. We have to ensure consistency, we have to ensure evenest of policy, and so on, and we can designed systems to deal with that.

Issues that would also be addressed by the TTRA, remuneration. We lose a lot of good officers from the TTRA because the remuneration is determined by the Public Service Commission which takes a broad-brush approach to remuneration in the public service and does not recognize the special skills that may be required in an organization such as that. So we have guaranteed in the legislation that people would be no— their remuneration would be no less favourable than it is now, but the hope and the intention is that we will improve the remuneration to properly reward people for proper service.

Sen. Deonarine talked about change management and what I would like to assure Sen. Deonarine is that in moving towards implementation of a TTRA, we
have put together a very robust and very competent implementation team, and among the special skills on that team is change management. In fact, I would say that we have the change management expert as part of that team and we are carefully managing that process. We have started to have conversations with the organization in terms of change management but that has been slow because of the uncertainty of where we were going with the legislation. So once this is passed, we will ramp up all that activity to ensure a smooth process.

The other issue that has been raised is, why a TTRA? Why not one of the other recommendations raised by the IMF? Now, in 2016, the IMF stated that we clearly need to improve our revenue collection and to do that, they put forward four options, and this was ranked in order of preference. The first one, the establishment of a revenue authority; the second one, the creation of a Ministry for revenue; the third one, the creation of the position of PS for revenue, Permanent Secretary for revenue; and four, enhancing the existing system. So when you look at the order of those recommendations, you will see that the revenue authority is above and three of those recommendations, including the establishment of the revenue authority, including the creation of a separate Ministry, including the appointments of a separate PS, is in recognition of the fact that the current system where you have functionaries responsible for several issues is not working.

We need a specialist organization solely focused on the work of revenue and even in that specialist organization that is solely focused on the work of revenue collection and border protection, you need to separate management responsibility from technical responsibility, and this is what the TTRA does. No other recommendation does that. When CARTAC came to us to review the IMF report in 2016, it urged us to pursue the establishment of a revenue authority, but
recognizing that politics may have got in the way, it said:

   In the absence of a revenue authority these other options can be pursued but
   we urge the creation of a revenue authority.

And if I can quote from that report, Madam President, CARTAC said, or the IMF
in 2016 said:

   Substantial problems in revenue administration have long been recognized,
   for close to two decades possible reforms have been contemplated because
   the Customs and Excise Division and the Inland Revenue Division struggled
   to properly function. An inability to recruit, retain and compensate staff
   appropriately has resulted in a perennially high number of vacant positions.
   Inadequate operating budgets exacerbated problems and allegations of
   extensive corruption have dogged the organizations.

   These comments made by CARTAC/IMF are not new, they are issues that
   were recognized as far as back as 2002 when Gordon Dean and his committee
   started their work and issued their report. And since I mentioned 2002, let me
   respond to comments that were made by Senators Mark and Obika, in respect of
   my comments in 2002 to the introduction of the revenue authority where they said,
   “I am against the revenue authority and I am being forced to support the TTRA at
   this point”. What I said in 2002 was that jumping to a revenue authority should not
   be the first option, let us try to improve what we have, and the board and the
   Government in fact listened to that, and they have been trying to improve what we
   have.

   I have with me two of the strategic plans that were put forward by the Board
   of Inland Revenue and accepted by the Government. There was one in 2005 to
   2008; one in 2012 to 2016, and there were others; these are just the two I have.
Since that 2002 report, the board has introduced several strategies to try to improve its operations. There was an HR staffing plan, there was a plan to reduce the tax gap by 10 per cent, there was a set-up of a compliance monitoring unit, the strengthening of the division’s internal and external investigative capacity, the launch of the CTIU in 2004; they re-engineered business processes to increase productivity and inefficiency, they established strategic management teams to facilitate strategic planning, they developed and implemented systems for scheduling, and so on and so on.

Throughout the period from 2002, have we seen a significant improvement in the Board of Inland Revenue? I would argue, not. As somebody who worked at the Board of Inland Revenue and then worked in the private sector, interacting with the Board of Inland Revenue almost on a daily basis, I can tell you that rather than seeing improvements, you have seen declines in performance. We moved from a VAT system which worked very well in 1990 but it is not working so well now. So the attempts have been made to improve the system as is, they have not worked. We can no longer wait, we have to fix it, and we have to fix it now, and the way to fix it, my submission is, is through the introduction of a revenue authority. So the TTRA may only be one of the options suggested by the IMF but in my respectful view, it is the only viable option, and I urge you to support it.

Madam President, what the TTRA will do is create a single purpose agency that can focus its efforts on the single task. As an autonomous organization, it can arrange its affairs in a more business-like manner, free from political interference in its day-to-day operations, and without the hindrances of the public service system, it could recruit, retain, discipline, motivate and remunerate staff for a higher level of performance. This is what we are seeking to do, Madam President,
and this is what we think we can do through the TTRA. As Sen. Vieira indicated during his submission, if COVID 19 has taught us nothing, it is that the State, and even those members of the State who traditional say, “Well, I doh need de Government for anything, I doh need—I mean, I doh benefit from de collection of taxes”, every member of society, in some form or fashion, is now stepping forward to the Government and say, “You need to provide this for me. You need not only to let me go back out to work but I cannot pay my employees while they are home because I am earning no income. I cannot pay my rent. My interest payments are too high. I need relief to ensure that my business continues. I need tax relief. I need more direct relief”, and the Government is working on all of these things, but the Government cannot provide that support to all members of society when the Government itself is out of funds.

The Opposition is telling us, “Do not take money from the Heritage and Stabalisation Fund, do not borrow because we are overstretched. Do not raise taxes because people are already overburdened but provide relief to everybody in Trinidad and Tobago who needs it.” How can we do that? I do not know if the Opposition has the formula to grow money on trees, but the Government does not have it. The only way we can do it, can raise funds is to sell assets, which this is not a good time to do that, or to raise taxes. And do you not think it unfair to say to people who have been working and paying their taxes all of these decades that we are taking this little bit of money and we can only give you so much, we can only give you $1,500 because we do not only have to take care of you but we have to take care of masses of people who have not been contributing to the coffers over the years.

We have to improve the collection of taxes so at any time that the State is
required to do what it is doing now and step in and help everybody, we have the wherewithal to do that. Everybody is now demanding of Government, “You need to step up to the plate and support the economy. You need to support us. You need to ensure that our children do not starve. You need to ensure that you educate our children while we are at home. You need to ensure that I continue to get a salary”. How can the Government do that without a robust system of revenue collection? We need to ensure that we have that. At the end of the COVID period—and Sen. Haynes again was talking about, “Oh, we should now be focused on getting the economy back on stream and putting people back to work and the help that businesses need to continue”; yes, but unlike the UNC, apparently, the Government cannot walk and chew at the same time.

So we are doing that but we also have to focus on what happens after COVID. With this increased debt that will be on our plates, with increased debt payments, with continuing support that would be needed by all sorts of businesses in the medium term, because even when we go back to work, businesses would have struggled and will continue to need support, we have to finance that. So we have to fix our revenue system and we have to fix it now. So there was a question about performance of revenue authorities, and I am happy that Sen. Vieira again commented on the results realized by some revenue authorities. What I looked at is the revenue authorities that are closest to what Trinidad is likely to be compared to, those were the revenue authorities within the Caribbean.

There is a report put out periodically called the *Revenue Statistics in Latin America and the Caribbean*. In the 2017 report, which is the most recent I could find, the results—I had looked at the results of the four Caribbean countries that are included in that report: Barbados, Jamaica, Guyana and Trinidad. Of those
four, Trinidad and Tobago is the only one that does not have a revenue authority. All of the others have been performing better than Trinidad and Tobago when you look at their percentage of tax collection to GDP. Barbados was at 31.8 per cent; Jamaica, 27.3; Guyana, 26.2; and Trinidad and Tobago, 22.2. We are at the bottom of the scale. Having been regarded for a long time as being the country with the best economy among those, we have the worst tax collection record.

I also was fortunate enough to receive from the current Commissioner-General in the Guyana Revenue Authority, a feedback on his performance since he has been there, and what he has said to me is that in the last three years—or in the first three years of his operation which started in 2016, he has managed to increase revenue under the revenue authority by 60 per cent, 60. He went from GYD $151 billion in 2016 to $171 billion in 2017, to $198 billion in 2018 to $225 billion in 2019. This is a revenue authority. When I compared our statistics, our jumps have been way below that, maximum of 2 per cent increase, and for the last several years it has been going downwards, so we need to do something. And we have examples of people in the Caribbean who have done something, who have introduced a revenue authority and—

Madam President: Minister, you have five more minutes.

Sen. The Hon. A. West: Thank you, Madam President—and they are reaping the benefits of having introduced a revenue authority.

Now, he explains—this is the Commissioner-General in Guyana—he explains that the reason why he has had the success in the generation of additional revenue is that he employs what he calls a “360 system”. He uses all the information coming in from all the various units under him to ensure that by the end of the year, people collect their taxes. So let me give you an example of that in
Trinidad and Tobago Revenue Authority

Bill, 2019

Sen. The Hon. A. West (cont’d)

Trinidad context, you have somebody who is coming into Trinidad importing a huge piece of equipment and he declares a particular value for the commissioner—the Comptroller of Accounts because he wants to pay a little duty, and then he goes to Inland Revenue and he wants to get a huge wear and tear allowance, so he submits a completely different value. At the moment, there is no way to link those two. Under a TTRA, you can link those two and ensure consistency. I know of a businessman, a foreign company that came in and declared the value on an asset that they brought into Trinidad at $1 and then went to Inland Revenue and said, the value for tax purposes is hundreds of billions of US dollars. Inconsistency and we cannot fight it now. So we need to change the way we do things and the way we change the way we do things is to merge the two entities under a revenue authority and improve what we do.

Now people, we have mentioned before the tax gap as identified by Prof. Theodore of approximately $12 billion and the VAT gap as identified by the IMF at $2 billion, so $14 billion minimum tax gap. This is money that is out there to be collected based on activity, not money that is assessed. What we have not mentioned is that the Board of Inland Revenue, in its annual performance report in both in 2018 and 2019, declared tax arrears of $11 billion. These are taxes assessed and for whatever reason, not yet collected. So there is $11 billion out there to be collected, some of it undoubtedly is under query because it is before the objection section before the tax appeal, but it is out there. And in a country that is bleeding for money that is overextended in terms of debt and getting more and more so, we need to ensure that the money that is out there to be collected is collected. So, as I said, we have to change how we operate and we have to change that now.
Sen. Richards asked the question about implementation and that kind of thing, and as I indicated previously, we have a really solid implementation team. We have been meeting with members of the Board of Inland Revenue and Customs. We went around the country to do that. We slowed down again because the matter was referred to a joint select but we are going to ramp up again. We have the draft organization plan for presentation to the Cabinet approval first and then to the members of the board so that they will know what their options are, know what they are making a decision on, and they have three months to make that decision. We have reviewed all the processes and updated them and improved them. So we are ready to go, all we need is for this Chamber and the other one to say, “Let us go ahead.” We can be no worse off than we currently are and we need to be much better off.

Trinidad and Tobago is at a very precarious point and if we do not act now and act in the right way, things are only going to get worse. So I urge the Members of this Chamber to support this measure, it is for the benefit of all of Trinidad and Tobago. We have to put politics aside and do the right thing. I urge you to support it. I look forward to your support. I would love to get unanimous support in this House. I thank you, Madam President, and I beg to move. [Desk thumping]

1.45 p.m.

*Question put and agreed to.*

*Bill accordingly read a second time.*

**Sen. West:** Madam President, in accordance with Standing Order 61(1), I beg to move that a Bill to establish the Revenue Authority and related matters be committed to a committee of the whole Senate.
Question put and agreed to.

Bill committed to a committee of the whole Senate.

Senate in committee.

Madam Chairman: Hon. Senators, I will remind everyone that there are 42 clauses in this Bill, a Schedule and a Preamble, and we are about to start the committee deliberations.

Clauses 1 to 6 ordered to stand part of the Bill.

Clause 7.

Question proposed: That clause 7 stand part of the Bill.

Sen. Dr. Dillon-Remy: Madam Chairman, there was a question that I had about clause 7(2)(h) in terms of the board, composition of the board. I had asked, and I know other people had also asked, the “two other persons” being there so vague, whether the Minister would consider being more definitive as to who these other persons should be?

Sen. West: Madam Chairman, thank you. Senator, yes, we did hear that question. What we tried to do in coming up with the composition of the board was trying to create an entity that was represented by all the relevant sectors. But we also want an entity that is flexible enough to cater for change and development. So today we might find that with the world going digital, like we have to, to propagate social distancing, that the skill we want on the board is ICT. And so in this, we have the flexibility to do that.

It may be that in a year’s time, the skill that may be needed is something else. So we do want to ensure that while all the relevant sectors are represented, which I think we have covered, that we also allow ourselves the flexibility to ensure that the organization remains agile enough to continue to operate the way it needs to.
Mr. Al-Rawi: Madam Chair, thank you. I thank the hon. Senator. Madam Chair, the proposals for the amendment to clause 7 were driven by ICATT and CBTT and AMCHAM's submissions. They form part of the record of the joint select committee's work.

That is combined with the fact that we are looking also at legislation allowing itself to be constantly speaking. The experience that we have had as a Parliament is that when the law is too prescriptive as to the qualifications, you may find yourself stultified and, therefore, we would have to move an act of Parliament to amend the law to look at the categories. The specific recommendations, if you look to clause 7(2), and the identification of attorney-at-law, chartered or certified accountant, et cetera, those were the bare base points.

The recommendations coming at the joint select committee really included the fact that “business sector”, “the man on the street”, “the self-employed”, the informal sectors, those were too broad in description to put in by way of recommendation. And then there is also the risk of litigation in respect of what it means. So this general structure was taken as a combined solution to allow us the method to:

(a) have the law continuously speak;
(b) allow for the involvement of categories of persons who, from time to time, may be representative of the state and condition of Trinidad and Tobago;
(c) to avoid the need for specific legislation to amend the clause; and
(d) to avoid litigation as to the meaning as to what this happens.

I give you an example. You see it in the trade union sector when you say “an entity that is representative of the trade union sector”.

If you look to the NCC Board, where there has been litigation as who is
representative of mas players. They sound simple at this stage, but we end up in very expensive litigation as taxpayers to decide upon who should be represented or not.

**Sen. Dr. Dillon-Remy:** Okay.

**Mr. Al-Rawi:** Thank you, Madam Chair.

*Question put and agreed to.*

*Clause 7 ordered to stand part of the Bill.*

*Clauses 8 to 12 ordered to stand part of the Bill*

*Clauses 13 to 17.*

*Question proposed:* That clauses 13 to 17 stand part of the Bill.

**Sen. S. Hosein:** Thank you very much, Madam Chairman. Madam Chairman, during the course of the debate, I heard that the appointment of the Director General is somewhat similar to that of the Commissioner of Police in terms of the appointment having to come to the Parliament. I want to find out whether or not the selection criteria for the individual or the candidate to be Director General, whether or not it is as prescriptive and rigorous as that of the appointment of a Commissioner of Police.

**Madam President:** So you are dealing with clause 13? Is that it, yes? Attorney General?

**Mr. Al-Rawi:** Thank you, Madam Chair. The reference to the similarity with the Commissioner of Police methodology is insofar as a session of Parliament is required for affirmative resolution. In the Commissioner of Police arrangements, the Constitution itself provided for selection criterion to be put out by way of orders. The equivalent of the selection criterion is effectively the statute in this instance in section 13. When we look to the structure of affirmative resolution, we have that placed there and then we deal with the criterion being in subclause (2),
having persons who have demonstrated skill, experience in such areas, and it is set out, and then the disqualification criterion in subclause (3). So, the criterion as set out in the statute. Again, this received widespread consideration amongst the stakeholders and all of the very many stakeholders that considered this position were warmed by the route of having the Parliament approve specifically the individual by way of affirmative resolution, both by way of appointment, and also by way of removal.

So the answer in summary, selection criterion as set out in the statute itself in clause 13(2) and (3).

**Sen. S. Hosein:** Out of clarity, Madam Chairman, is it that Cabinet will approve the candidate, and then that candidate comes to the Parliament for approval through affirmative resolution?

**Mr. Al-Rawi:** Madam Chair, that is in fact correct. Clause 13(1):

> “The Minister”—shall—“by Notification subject affirmative resolution...appoint the Director…”

So the recommendation does come from the Cabinet, but the scrutiny, the very wide and careful public scrutiny, happens in the Parliament.

*Question put and agreed to.*

*Clauses 13 to 17 ordered to stand part of the Bill.*

**Clause 18 to 22.**

*Question proposed:* That clauses 18 to 22 stand part of the Bill.

**Sen. Deonarine:** Thank you, Madam Chair. Just for clarification one more time, I just need the assurance from the hon. Minister. Could you just explain to us one more time what would happen to an employee who cannot get approval or reach to an agreement with service commission, and if there is no substantive post existing in the public service for that person?
Madam Chairman: Is it clause 18? Yes.

Sen. Deonarine: Yes, clause 18(2), Madam Chair.

Sen. West: Yes, Madam Chair. What the provision seeks to do is to give the option to the public servants currently employed at the organization to decide their fate following the introduction of the TTRA. So that, you are asking about somebody who—I missed part of the question with non-approval of the CPO. Approval for?

Sen. Deonarine: So, if an employee cannot reach to an agreement with the service commission about the post that they are going to take, or is it that the service commission is going to place the individual if a substantive post does not exist in the TTRA?

Sen. West: Okay. Yes, so the service commission is responsible for identifying the posts that exist in the public service that are in line with the qualifications and experience of the employees who choose to remain in the public service. So that is the extent. So the service commission, that is their role. We have already commissioned them to start looking at that, and to look at that in a broad perspective. So it is not that somebody who is an auditor at the Board of Inland Revenue would necessarily be an auditor in another organization. He or she may be an accountant working in the finance unit. So there are—we need to ensure that it is widely interpreted and this what we have instructed the service commission to do.

So that the person who chooses to remain there would be given a series of options in terms of what positions are commensurate with his qualifications and experience and say, okay, these are the options that are available to you if you choose to stay in the public service.

Madam Chairman: Attorney General, you wanted to add something?
Mr. Al-Rawi: Yes, please. Madam Chairman, I thank the hon. Member for the question. Clause 18 has, first of all, significant precedence in a number of pieces of law. We can reflect upon the Regional Health Authorities Act, the Trinidad and Tobago Housing Corporation Act, the Telecommunications Act and the Civil Aviation Act. The formula that is set out in clause 18 as to the three options available has in fact been tested right up to the Privy Council as well and this formula always stands on the back that recognized majority unions, which in this instance do exist in this case, have the benefit of their workers, their members, always at hand. There could not be a situation where people are going to be put in a disadvantageous position from that which they enjoy at present. There has been constant discussion between the Government and the representative unions and the workers. But the particular formula that is used here has been applied in Trinidad on many occasions, including the postal service arrangements that we did in the TTPost arrangement. And I am referring there to the case of Martha Perch, which went right up to the Privy Council.

The point is that the formula here, (a) has been tried and tested; (b) is one which would stand scrutiny; (c) stands on top of collective agreements, and one cannot go into causing a detrimental position, with respect to the rights and entitlements that have been negotiated by the collective agreements that prevail in these circumstances for public service members, et cetera. So we are quite comfortable that this formula works in the round.

Madam Chairman: Sen. Deonarine.

Sen. Deonarine: Thank you, Madam Chair. Thank you Attorney General. Now, I understand what both the Minister and the Attorney General is saying. I have one follow-up question. What is going to happen—first of all, have you all done a mapping exercise already to see the level of training that would be required in the
revenue authority for the new staff? Because you are talking about an agile environment where you need robust project monitoring and evaluation and so on. Have you all already started a training exercise or a plan to train individuals?—because there would be a skill gap that would be existing.

**Sen. West:** Yes, we have the number of people that we will need and we have also identified the positions and the skills that we will need. We have not yet started training, because in the absence of legislation, we cannot commence the real serious work in respect of the revenue authority. But the training is something that we have mapped out and we have confirmed that more people will be required in the new organization than currently exist on the establishment of the old. So we can take everybody and still have room for new skills and we do have a training programme that is on the agenda.

**Sen. Deonarine:** Madam Chair, if you would allow me one more question. You said that you all already identified the amount of individuals that would be required in the TTRA.

**Sen. West:** Yes.

**Sen. Deonarine:** Would you be able to disclose that number for us?

**Sen. West:** I do not have the exact number, but I think it is somewhere in the rejoin of about 2,000.

**Sen. Deonarine:** Okay. So you may very well end up having to hire persons from outside as well.

**Sen. West:** We expect to have to hire people, because of the combination of options available to the employees and because of the size and/or agility of the organization we are trying to create.

**Sen. Deonarine:** Okay.

**Sen. S. Hosein:** Can the Minister then indicate how many persons are expected to
transfer from the public service into the TTRA?

Sen. West: We have no way of knowing that until the employees start to exercise their options, or at least give an indication of how many expect to come across.

Sen. S. Hosein: How many are on the establishment currently in Inland Revenue Division and Customs and Excise?

Sen. West: I believe it is in the region of 1,600, because although their establishments are relatively large, they are only on average about 50 per cent currently staffed.

Sen. S. Hosein: Fifty per cent staffed?

Sen. West: On average.

*Question put and agreed to.*

*Clauses 18 to 22 ordered to stand part of the Bill.*

*Clauses 23 to 29.*

*Question proposed:* That clauses 23 to 29 stand part of the Bill.

Sen. Dr. Dillon-Remy: Madam Chair, the clause 26:

“All public moneys collected by the Director General under the revenue laws shall be paid into the Exchequer Account at such times...”

And clause 27(2):

“All notwithstanding section 2 of the Exchequer And Audit Act, the Director General shall be a receiver of revenue for the purposes of that Act.”

Attorney General, with respect to the THA Act, section 49(1) that says:

“All notwithstanding section 13 of the Exchequer and Audit Act, all revenue collected in Tobago on behalf of the Government and payable thereto in respect of activities undertaken or discharged in Tobago shall be paid into the Fund.”

And subsection (2) says:

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“Upon the coming into force of this Act, any company, financial institution—et cetera—“shall pay in Tobago all taxes, fees...”

Is there any contradiction to the THA Act and what is being offered here now?

**Mr. Al-Rawi:** I thank the hon. Member for the question. There are a number of laws that are going to have to have some surgery done to them: the Customs Act; the Immigration Act in certain aspects; the Board of Inland Revenue structures; the Income Tax Act. And in fact, if you look to the schedule of legislation set out in Schedule One, those several pieces of legislation, there are still amendments to be done in relation to that.

What the Bill does is it creates an entity for the management of certain laws. But those other laws need to be attended to. I want point the hon. Senator to clause 6(2) which says:

“For the purposes of subsection 1(e), a statutory or other body made, by way of Memorandum of Understanding, authorise the Authority to act as its agent with respect to the collection of public moneys.”

It is that particular subsection that allows us the opportunity to marry the THA position with this particular piece of law. That is the first part.

Secondly, we have an active work product in a joint select committee right now, which is the Tobago autonomy legislation, which causes a reflection for amendment of the Constitution, and also several pieces of law, including the THA Act. So the intention is to preserve the autonomy aspects, not to intrude upon the THA, per se, but to continue with the revenue management of Trinidad and Tobago in the current state and condition.

What this law does in a very narrow sense is to create the supra structure, to plug it into the existing laws. The mischief that we are addressing is the inefficiency of the current system. The current system does not appear to be
minded and managed in the way that is most efficient for our country. So what we are doing is we are creating this supra structure. We are plugging it into several laws, including laws that are not necessarily referred to in the Schedule. But the Schedules are the laws that are going to be run by the entity. You notice the THA Act is not there? Because we could not interfere with that. We would have to treat with the Constitution and the THA itself.

Clause 6(2) allows the MOU arrangements with the THA so that we can comply with the Exchequer and Audit Act, and consolidate funds. Because remember the THA Act gives us the arrangements for the percentages back to Tobago. So whilst this Government meets the 2 per cent-plus of the annual budget across to Tobago and then supplements that by way of individual Ministry aspects, we are not intending to intrude on any of that, or indeed amend the law in relation to that. But we have got to factor consequential amendments still to come, the Tobago autonomy structures which we have in a joint select committee which contemplates amendment to the Constitution and the THA Act, and lastly, the whole of government arrangement.

This Bill is intended to facilitate whole of government revenue management, as we have digitized and then as we consolidate accounts across the country. I know it is a bit of a long answer. I hope I have given you what you have looking for.

Sen. Seepersad: Thank you, Madam Chairman. Madam Chairman, in clause 23(3)(g), it says:

"making and maintenance of investments of the Authority;"

Could the Minister explain what is contemplated by “investments”? Because I thought all the funds are supposed to be deposited with the Exchequer.

Sen. West: We need to separate the concept of the revenue that is going to be
raised by the revenue authority and paid into the Exchequer Account, because that is being raised on behalf of the Minister of Finance, from the finances of the authority itself. The authority will get funds by subvention from the central government and it also has some authority to raise its own funds, to earn its own funds.

Minister Rambharat earlier would have talked about areas in his Ministry where collection is not where it should be. One of the things that the authority can do is offer its collection services, when it gets to the right level of performance, to other Ministries, and, therefore earn fees. So if at any time they have surplus fees, rather than having them sitting down now in a bank account, they can invest it to generate more money.

Sen. Seepersad: Okay, thank you.

Sen. Deonarine: Thank you, Madam Chair. I have several comments that I want to make on clauses 24, 25 and 28. So I will just start with clause 24 first. Is there a possibility Minister, to introduce some sort of the limit in clause 24 in terms of the power to borrow?

Sen. West: In terms of what, sorry?

Sen. Deonarine: The power to borrow; the amount of borrowing that could take place by the statutory authority.

Sen. West: Well, the Minister of Finance will have to approve any borrowing that the authority undertakes. And in doing that, the Minister of Finance looks at the whole picture of the Government's obligations. We have this power scattered throughout the public service where different entities are allowed to borrow, but that is controlled by the Minister of Finance who looks at the whole picture.

Mr. Al-Rawi: Thank you, Madam Chair. The limitation on the power to borrow exists in other laws, the guarantee of loans, for instance, et cetera. So there are a
number of other laws which circumscribe the ceiling limits for borrowings in the whole of government arrangements.

So firstly, the Minister of Finance is the filter in the capacity as treasury, under the law, in the Exchequer and Audit Act. The Minister of Finance acts as treasury. Two, other laws are articulate with this in particular in relation to the ceiling limits for borrowings and—and there is a division in the Ministry of Finance, the debt management unit that manages that position and keeps a careful watch as to whether we are in limits or not.

The hon. Member will recall vividly in this session that we have in fact adjusted the ceiling limits for Trinidad and Tobago. It has happened from time to time, in respect of companies, guarantees, et cetera. So there are several laws that articulate with this and it will never be a position where the debt management division of the Ministry of Finance is not keeping a careful watch. Why? Because we are always looking at the risk of cross default. If we go into positions of cross default from a debt management structure, Trinidad and Tobago can be put on the run. I am speaking “run” in terms of a financial run on an institution. So the other laws capture that aspect.

Sen. Deonarine: Thank you, Madam Chair. Thank you, Attorney General. Now I just want to say that we need to keep a watchful eye on it. I know that there is a debt management unit existing that is monitoring debt. But right now we have a situation where—

Madam Chairman: Sen. Deonarine, if I may be permitted to interrupt here. While we allow for discussions when we are in the committee, we also do not want to go back into the state of debating the Bill. So we are now dealing with specific clauses in the Bill as we go through. Yeah?

2.15 p.m.
Sen. Deonarine:  Okay, thank you, Madam Chair, I am guided. I will move to clause 25. With respect to clause 25 it says that:

“The Authority may invest moneys, not immediately required to be expended…”

It did not specifically say who has the responsibility of investing. Is it the Board? It would be the Board?

Sen. West: The section that lays out the powers of the Board indicates that one of the things the Board is responsible for is management, the management policies in terms of finance. So it would be the Board.

Mr. Al-Rawi: And what this does, Madam Chair, what this does, it allows for an exception of the obligation to return unexpended moneys at the end of the financial year. So the rule is if you do not expend moneys during the financial year it returns to the consolidated fund. What this allows for is the power of investment, so that it can actually be continued in a different form. Again, Treasury, Ministry of Finance, Debt Management Division, whole of government accounting comes into that full arrangement.

Sen. Deonarine: Okay, thank you, and I will just raise one question that I have with clause 28, Madam Chair. Now, it exempts the Authority from using the Central Tenders Board Act or whatever subsequent procurement laws that may come into effect and allows it to create its own rules that govern the conduct of the award of tenders and related matters. Could the hon. Minister, one of the Ministers kindly indicate to us, what is the justification for this clause please?

Mr. Al-Rawi: Madam Chair, apart from this being the method by which we treat with state entities of this type, statutory authorities, the first thing is that the Central Tenders Board Act has particularly difficult situations in terms of government acquisition or procurement to look at. What this clause does is that it
specifically requires a positive obligation to create procurement rules. In default of the creation of procurement rules, the Central Tenders Board Act shall apply in the interim. So, there is treatment of mischief, procurement must be set, you must have rules. If you do not do the rules the Central Tenders Board Act kicks into position.

In answer directly to the question, it is the method by which we treated with all these statutory authorities so it is the formula that is used in law because the government procurement section is done in this methodology.

Sen. Deonarine: Thank you. So, does this mean that when the Office the Procurement Regulator, the new procurement law comes into effect, there would be some sort of interaction that would guide the drafting or the formation of these procurement rules?

Mr. Al-Rawi: From an administrative point of view, yes. Secondly, the Central Tenders Board Act will become a repeal and replace upon proclamation of the public procurement legislation. So in this law you will be reading scratch central tenders, replace with “public procurement” in the event that you do not have your rules done. From a whole of government structure and the administrative arrangements given by the Ministry of Finance, yes, there is an administrative management between the public procurement director, the management of that, in this case currently the Central Tenders Board in making sure that these procurement rules are drafted such that they can survive scrutiny and public procurement in the best way possible.

Sen. Deonarine: Okay, thank you. I just needed to confirm that because in terms of the description of the persons identified on the Board, no one there is qualified in the area of procurement and it is critical that in drafting those rules that somebody with the procurement expertise is there to guide the drafting of the rules.
Mr. Al-Rawi: So they rely on the expertise of the Ministry itself in backing the entity, the legal department, et cetera. So the procurement rules come by way of outsourcing. So you have adequate structures for drafting of procurement rules and what the Government does, it engages in a consistency approach in terms of standards for procurement because you cannot have procurement wildly varying from one entity to the next. Remember these are all subjected to the purview of the Auditor General, under the constitutional arrangements, these are audited accounts pursuant to the Auditor General, and we have applied that specifically to this law.

Sen. Deonarine: Okay. Madam Chair—

Madam Chairman: Sen Hosein, no, I have to allow Sen. Hosein he has had his hand up for quite some time.

Sen. S. Hosein: Thank you very much, Madam Chair. Madam Chair, I just want to get absolute clarification with respect to this clause 28, in terms of the exemption from the Central Tenders Board Act and then after the public procurement legislation, because you are giving the TTRA wide powers of borrowing and investing and then you are creating an exemption from what would be the standard procurement rules across the public service, for them to then create their own rules. If you can just be clear of the reason why they would not be meeting the same standards under the procurement legislation, but rather drafting their own rules to guide their procurement.

Mr. Al-Rawi: Madam Chair, we are comparing fish and fowl in that question. Investments, borrowings, et cetera are not procurement in the concept of the public procurement and disposal of property or Central Tenders Board aspects. The procurement, an investment, a loan, a guarantee, a structure passes through the Ministry of Finance where treasury has to be managed by the Exchequer and Audit Act the other laws that prevail in respect of that, the guarantee of loans, the
positions et cetera. So, the management side of investments, borrowings, structures fall under a different regime, on the public procurement side we are looking at goods and services being the subject of procurement, and disposal of State assets. That is managed under the Central Tenders Board approach or the Public Procurement and Disposal of Property Act.

**Sen. S. Hosein:** So, the reason for creating the exemption from the standard procurement of goods and services is why? Why are you creating that exemption from?

**Mr. Al-Rawi:** Because it is standard for the statutory authorities to do it. This is how it is done. If you look to every statutory authority that we brought, or entity that we brought to Parliament in the last five years, and then the 20 years before that, this is exactly the formula that is used.

**Madam Chairman:** Sen. Deonarine.

**Sen. Deonarine:** Thank you, Madam Chair. The last issue that I want to clarify, I am going back to clause number 28(3), it says:

> “Until rules are made under subsection (2)...”—and it goes on.

Could consideration be given to introducing a timeframe for producing these rules? Because there is no timeframe, it could very well—the Board comes into effect I think it is around six months they should be able to produce the strategic plan I believe. So, what timeframe is there for producing the procurement rules?

**Mr. Al-Rawi:** Madam Chair, the formula for the use of this type of language never refers to a timeframe for a couple of reasons. Because we are treating with a mischief being managed in law. The mischief is, are you bound by procurement rules to do something within a structure that is regular and known and published. So, the first thing is that no matter what you are bound by a law. You do not produce rules, the Central Tenders Board must apply. If the Central Tenders Board
is repealed upon the proclamation of the public procurement law, then the Public Procurement and Disposal of Public Property Act kicks in to that. The promulgation of the own system if we were to put a timeframe, we would be exposing the entity to the risk of suit, and mandamus to do something in compliance with that timeframe. And that is in the context of primary legislation if we were to put a formula now, you may find that that may be in need of amendment from time to time by way of Act of Parliament, which is a very onerous thing.

So in organizing this structure, one, we keep to the standard formula. Two, the mischief is treated by way of the application of the law as is. You must have a procurement, if you do not have one, use the Central Tenders Board or use the public procurement legislation and, number three, it avoids the mischief of people bringing claims which are not too far off from reality. I will give you an example, we had a claim brought by an individual, against the SSA, suing the SSA to produce its annual reports for the period 2010 to 2015. And the person that brought that lawsuit and succeeded, was a member of the Government that did not do it. So somebody sat as a Minister in a government, did not produce the reports for five full years, went into Opposition, and then went to court and sued the present Government for the work that was not done by the last Cabinet to the point where the judge in his reflections had to make the observation that the claim was a rather unusual claim. So, it is that kind of mischief that you want to avoid, and the real mischief is to make sure that there is in fact a public procurement law or a Central Tenders Board regulation and rule which applies to procurement.

*Question put and agreed to.*

*Clauses 23 to 29 ordered to stand part of the Bill.*

*Clauses 30 to 35.*
Question proposed: That clauses 30 to 35 stand part of the Bill.

Madam Chairman: Sen. Deonarine.

Sen. Deonarine: Thank you, Madam Chair. I have one question with respect to clause 30 when it spoke about the establishment of the strategic plan and the laying of the strategic plan, as soon as it is ready in Parliament. Now, this is going to happen every three years? Is that correct? In the event of unprecedented situations like this, like how we have a pandemic and most likely there may have to be streamlining in the statutory authority the TTRA that is, and that you may very well have a change in the strategic plan or the strategic direction of the revenue authority, what are the possibilities of that new or revised strategic plan being laid in the Parliament?

Sen. West: Well, the benefit of having a structure which separates from the operations the management and policy decision making of the entity means that the Board can have the freedom to focus on changes in strategy and what we need to do. While the law does not require the laying of a strategic plan within three years, I interpret the provision here as meaning any strategic plan that is designed needs to be laid, and so, as strategic plans are designed although they are not contemplated to be more frequently than three years, but as they are created they are to be laid in Parliament.

Question put and agreed to.

Clauses 30 to 35 ordered to stand part of the Bill.

Clauses 36 to 42 ordered to stand part of the Bill.

Schedule ordered to stand part of the Bill.

Preamble approved.

Question put and agreed to: That the Bill be reported to the Senate.

Senate resumed.
Sen. The Hon. A. West: Madam President, I wish to report that the Bill entitled an Act to establish the Trinidad and Tobago Revenue Authority and for related matters was considered in a committee of the whole and approved without amendment. I now beg to move that the Senate agree with the committee’s report.

Question put and agreed to.

Bill reported, without amendment.

Question put: That the Bill be now read a third time.

Madam President: This Bill requires a three-fifths majority and the Clerk will therefore conduct a division, and I will allow for three minutes for Members to come into the Chamber so that the division can be conducted. It will take place at 2.34. May I just confirm that everybody who is supposed to be in the Chamber, is in the Chamber? So that we can start the division even though the three minutes have not elapsed. Is there anyone we are waiting for? All right, we will continue to wait.

The Senate voted: Ayes 24 Noes 6

AYES
Gopee-Scoon, Hon. P.
Baptiste-Primus, Hon. J.
Rambharat, Hon. C.
Sinanan, Hon. R.
Moses, Hon. D.
Hosein, Hon. K.
West, Hon. A
Le Hunte, Hon. R.
Cox, Hon. D.
De Freitas, N.
Singh, A.
Cummings, F.
Henry, Dr. L.
Dookie, D.
Young, N.
Richards, P.
Chote SC, Ms. S.
Vieira, A.
Deyalsingh, Dr. V.
Deonarine, A.
Seepersad, Ms. C.
Teemal, D.
Thomson-Ahye, Mrs. H.
Dillon-Remy, Dr. M.

NOES
Mark, W.
Haynes, Ms. A.
Ameen, Ms. K.
Hosein, S.
Obika, T.
Sobers, S.

Question agreed to.
Bill accordingly read the third time and passed.

ADJOURNMENT

The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence Rambharat): Madam President, I beg to move that this Senate do now adjourn to

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Tuesday May 05, 2020, at 10.00 a.m. Madam President, the Government proposes on that date to deal with the Miscellaneous Amendments Bill, Madam President, but before that, the Administration of Justice (Electronic Monitoring) (Amdt) Bill, 2020. So to repeat, Madam President, on that date the Government proposes to deal with Administration of Justice (Electronic Monitoring) (Amdt) Bill, 2020, to be followed by the Miscellaneous Amendments Bill, 2020. I thank you.

**Madam President:** Hon. Senators, before I put the question on the adjournment leave has been granted for two matters to be raised. Sen. Mark. [Desk thumping]

**Lack of Population Testing**

**Sen. Wade Mark:** Thank you very much. Madam President, there has clearly been a lack of testing of this population by this lame duck and outgoing PNM regime. Madam President, the question has to be asked, what will it cost to test our population? How many test kits we would need for our population of 1.4 million people, 1.4 million I guess. Madam President, tracing is critical in this whole exercise. When we combine test kits with tracing and of course treating, maybe the Government will have to find a billion and a half dollars or thereabout. But, Madam President, in order to ensure that our country can save livelihoods and lives, we have been calling on the Government, the United National Congress, and the hon. Leader of the Opposition, to embark upon a ramping up of testing for weeks. But our appeals have fallen on perpetual and inevitably deaf ears.

Madam President, how are we to know, how are the people to know the extent of the community spread if we do not engage in large scale testing? We keep hearing about the second and third waves if we rush to ease up on restrictions. That clearly is understood, Madam President, but we need to pay attention to countries of similar size. We have been trapped with CARPHA for several weeks until the Government woke up one morning after a lot of pressure from the public,
and from the UNC, to begin looking at its own capacity to check, to test rather, Madam President, and we are now hearing that the Government is seeking to establish testing facilitates at various hospitals, so that they can deal with persons who are asymptomatic in our society.

Madam President, laboratories have been begging in this country to assist the Government. We understand about six of them have made the applications but there is a question of accreditation. Who is to certify these laboratories? Is it CARPHA? Is it the Ministry of Health? Who, Madam President? We are yet to know which agency is to carry out this task. So Madam President, we have to increase our testing of the population. We are hearing about everything is, the Government that is, is being guided by the science. The Government is going to be directed by the data, who can argue against that? However, Madam President, we need to ramp up our testing of our population.

Madam President, we know that there are similar countries, the size of Trinidad and Tobago. At this time, if the Government had planned properly for this outbreak as they have claimed, we should at this time be tested, or be testing, or would have tested close to 20,000 people or thereabout, between 15 and 20,000 people. But instead what we have the Government telling the country is that we had 700 tests between the announcements in April to when the Prime Minister addresses the nation on the 10th of May to make a determination, Madam President.

But, Madam President, in places like Iceland with half of our population information indicates that they have conducted over 15,000 tests thus far. Hawaii has also conducted over 15,000 tests so far. In a population of 1.4 million people we have conducted approximately 1,000 tests, we understand thus far. And Madam President, this represents 0.07 per cent of our population. This is totally unacceptable. United States has tested some 1.6 per cent of its population,
representing from my figures, close to six million people or above at this time.

2.45 p.m.

The situation cannot be allowed to continue, Madam President. The Government needs to ramp up this testing of our population and we cannot continue to get excuses from this administration when the lives of people are at stake.

We hear the Government repeatedly saying, Madam President, that they have to save lives, and we agree, we have to save lives. But, Madam President, if we are to save lives in our country, we need to pay attention to what is critical in this arena. And whilst the Government has said that the WHO has talked about test, test, test, but they are only referring to people who are symptomatic, we are saying Madam President, we cannot have our cake and eat it.

This is the same Government that said it did not have to follow the WHO directives when it came to travelling. This is the same Government. So, on the one hand, they did not support this question of travelling of the WHO, here it is on the other hand, the Government is not seeking to deal with this question of critical importance, that is, to get a policy and action and activity in place to deal with testing of our population.

So, Madam President, our call is very simple and very straightforward. We call on the Government of Trinidad and Tobago to do the proper thing to engage in mass scale, large scale, ramping up of testing and we do not believe that 700 tests between now and the 15th of May will cut it. And that is why, Madam President, we have made this appeal today. We are happy that the Government has moved away to some extent, from CARPHA and they have gone forward with their own testing arrangement. Thank you very much, Madam President.

Madam President: Minister of Health.
The Minister of Health (Hon. Terrence Deyalsingh): Thank you very much Madam President, and I thank the Member for this Motion as it gives an opportunity to talk to the population through you, Madam President.

Contrary to the Motion brought here before this honourable Chamber, the Government of the Republic of Trinidad and Tobago has started community testing for COVID 19. In refuting this Motion, outside of CARPHA’s 1772 tests conducted as of May 1st, today, I will now summarise for the benefit of those listening how this Government has been proactive in preparing for and visionary in providing for the present COVID 19 pandemic by taking on bold, innovative and measured steps into increased testing which is led by science. And the hallmarks of science are discipline, rigour, protocols and processes so the outcomes can stand scrutiny.

On January 10, 2020, WHO issued a comprehensive package of technical guidance online with advice to all countries on how to detect, test and manage potential cases. The Ministry of Health engaged PAHO and CARPHA for technical advice and began the strategic response. CAPHA test all suspect cases of COVID 19 and Dr. Tedros’ words have been misinterpreted, even by the hon. Kamla Persad-Bissessar, and here again today. Dr. Tedros never said “Test, test, test”. He never said test all symptomatic patients as just said. What Dr. Tedros said was test, test, test, all suspected cases, isolate, and so on. Sen. Mark said today suspect cases or symptomatic. He never said that. He said, “Test, test, test all suspect cases”.

Madam President, on February 07, 2020, 27 days after the viruses genome was sequenced, Trinidad and Tobago submitted its first sample for testing; 27 days after the genome was sequenced on January 10th. Fantastic achievement many other bigger countries could not do that.
On March 07, 2020, 70 post mortem samples were tested by CARPHA; and that is a form of community testing—March 7th, almost a month ago. On April 14, 2020, testing commenced at one health centre in each of the eight counties in Trinidad and one health centre in Tobago, community testing. As of today, 304 community samples have been tested and all have come back negative.

Madam President, if I listen to Sen. Mark, we will fall into the same trap that many countries fell into early in this pandemic, when they went out there and indiscriminately tested asymptomatic persons. What that does, Madam President, it gives the country a false sense of security, because all those tests will, will, come back negative. And we avoided that pitfall. We avoided that pitfall because testing asymptomatic people randomly, the third person on Frederick Street, will give you negative results. That was the downfall of countries which were held up as the gold standard.

Madam President, I wish to reiterate the following scientific methodology for testing—and I am so disappointed to hear the UNC castigate CARPHA. You know when CARPHA was given birth to?—in 2012 under UNC administration, when the hon. Kamla Persad-Bissessar signed a Heads of Government Agreement to birth CARPHA; is absolutely shameful.

The use of WHO’s polymerase chain reaction method remains the gold standard for testing because it is 99.99 per cent accurate. The same private labs the member wants, we were getting false negatives from private labs as early as March. Am I going to allow that to happen? You cannot. Why? Because you have to set up a bio-level safety 2 lab. These things do not grow on trees.

What it is that we are doing now, against the background of the unprecedented global demand for COVID 19 testing, we have operationalize a
biosafety hazard level 2 lab at Eric Williams, at the Virology Laboratory, Holman Williams Building, School of Veterinary Medicine, Eric Williams.

The entire process was fast tracked from the normal period of nine months to less than a month. That is what we did. These things do not grow on trees with an eye on quality, so that we could get the same 99.99 per cent accuracy as CARPHA. So we set up the biological safety level 2 lab. We had to procure and install specialised equipment such as the PCR system. You have to get swabs, extraction kits, primers, probes; you have to satisfy CARPHA’s and WHO’s quality standards. And, to date, community testing 304. You have to train technicians; 82 technicians were trained. And I want the population to understand how dangerous loose talk is by the UNC. In a similar Motion in the Lower House, a medical doctor no less Dr. Tim Gopeesingh said we should start antibody testing like the United States.

Madam President, antibody testing, if you read the literature, has brought more confusion than clarity to the issue. As of now, the national discussion cannot be made on antibody testing and this is what has been recommended to us by the UNC.

We are going to be rolling out with the same care and attention other testing sites at San Fernando and Tobago and MRFTT. Madam President, this is how you do things, scientifically, deliberately, and with rigour, to protect the lives of citizens of Trinidad and Tobago.

Madam President, every country, every country in the early stages of this pandemic, that sought to ramp up testing without clear protocols have now lived to regret it, have lived to regret it. Why? Because many of those early tests gave that country either false negatives or a false sense of security. And there is nothing worse than a false negative. Because when you test asymptomatic people, they
think they are now invincible, they go out there, they attend COVID parties, get the virus, and think they are now immune from getting the virus and then spread it throughout the country.

One of the reasons that we have been spared the ravages of this pandemic, and my friend opposite refuses to admit this, is that we took decisive action from January 30\textsuperscript{th} to gradually shut down our borders [Desk thumping] with China, with Iran, South Korea, Japan, England, Germany, France. We suspended the cruise ship season. Could you imagine if we had not suspended the cruise ship season and one cruise ship like the Diamond Princess docked in Port of Spain with over 700 positive COVID patients descending on Port of Spain? That would have been an unmitigated disaster. So those were the measures that we took to mitigate risk. And you move from mitigation to containment and that is what we have done now by all these twelve public health measures from mitigation to containment. And this Government has been clear, steadfast, led by a very sober man in the persona of Dr. Keith Christopher Rowley, who has always been led by the science. That is what we have done.

Madam President, in closing, I want to deplore the comments made by the hon. Kamla Persad-Bissessar, former Prime Minister, when she attacked the Chief Medical Officer saying that he was hiding figures. Madam President, that deserves an apology. No one is hiding figures and the Government is of the view that this Motion brought by Sen. Wade Mark is of no merit, of no value, and we denounce it in the most stringent language. Thank you very much, Madam President. [Desk thumping]

**Madam President:** Sen. Mark.

**Re-opening of the Economy**
**Sen. Wade Mark:** Thank you, Madam President. Madam President, the hon. Kamla Persad-Bissessar, political leader of the UNC and leader of the Opposition in the Parliament has been advocating on behalf of the party and on behalf of very critical segments of the community for an early consideration as it concerns the reopening of our economy within certain stipulated guidelines and protocols, not reckless reopening, not irresponsibly, or not an irresponsible approach, I should say, to that exercise.

Madam President, we have called for enhanced health, hygiene, sanitation and occupational safety protocols at all places of business as well as government offices in order to facilitate an early opening of our economy without endangering people’s lives and health, Madam President.

**3.00 p.m.**

These protocols, we have argued, should be coupled with staggered working hours for different sectors—continue social distancing measures and limit recreational activities to acceptable minimal. Madam President, in this way, people could be put back to work and allow them to earn income, allow our business community to continue to contribute to our national economy.

Madam President, the Government has extended the stay at home policy to May 15th and the Prime Minister is expected to address the nation on May the 10th, but with our testing capacity still below international standards—hence the reason we have been calling for a simultaneous attack on two fronts. As we seek to reopen our economy and put in place protocols to safeguard lives and livelihoods, we have to pay attention, Madam President, to the areas that I have just outlined.

Madam President, small- and medium-sized businesses are hurting, hurting very seriously. They depend, like so many of us, on cash flows for their business to operate successfully but over the last couple weeks, many of these businesses
have been under stress. Many workers, part-time, contract workers, have been placed on the breadline and, Madam President, if we do not take a bold and daring position on this particular matter, we can find ourselves and our society in a very, very dangerous situation.

Our economy, already given the figures outlined by the Government, is taking a severe beating in terms of revenue slippages. Madam President, we can see, because of the long delay in seeking to get things going once again, many citizens are under extreme pressures. Long lines are being formed outside banks to get their $1,500 and whatever rental support.

Madam President, recently the Trinidad and Tobago Chamber of Industry and Commence, in an article in yesterday’s newspaper, made a call for the Government to consider reopening this economy a little earlier than they have planned. They have already developed what is called open and safe protocols for their members and they are calling on the Government that rather than wait until the 10th of May to announce what it is going to do on the 15th, that steps ought to be taken to address the matter of reopening of our economy on an incremental and gradual basis, Madam President, to save tens of thousands of small- and medium-sized businesses who, Madam President, as we speak, are having great difficulties even in meeting their monthly rental commitments to their landlords.

So, Madam President, this Motion that I have raised this evening is to alert the Government, alert the country that we need to move quickly and swiftly with all the safeguards to begin an incremental and gradual reopening of our economy, Madam President.

So this is the purpose, Madam President, of this Motion. We call on the Government if it does not have a plan, we want them to borrow ours. It is available free of charge. There is a comprehensive transformational plan for
recovery of our economy to deal with stabilization, to deal with the development of new industries, to create thousands of new jobs, Madam President. So we are calling on the Government, if they cannot develop quickly a plan to open this economy very early, we are prepared to allow the Government to use and to look at the UNC master plan for transformation of this economy.

In closing, Madam President, the situation is extremely dire as it relates to small- and medium-sized business operators and/or organizations in this country and many, many, tens of thousands of jobs are now at stake, and we need quick movements on the part of the Government to address these situations facing our population but doing it, Madam President, within the strictures, the guidelines and the protocols that we have outlined without endangering lives and, at the same time, livelihoods of citizens. I thank you very much, Madam President.

The Minister of Finance (Hon. Colm Imbert): Thank you very much, Madam President. [Desk thumping] Thank you very much. I wish to state at the outset that we would not be availing ourselves with any plan prepared by the UNC with respect to this problem that we are facing at this point in time, and there is one good reason for that. The UNC’s pronouncements over the last two months have been a bundle of contradictions.

When the Government of Trinidad and Tobago decided not to invoke state of emergency procedures, because of the adverse consequences that would flow from that—the suspension of human rights, the imposition of a curfew, the restrictions on movement and so on—the other side demanded a state of emergency. When this Government closed our borders in order to avoid imported cases of the virus, the other side demanded that the borders be reopened and went so far as to take legal action to get borders reopened so that the virus could be imported into Trinidad and Tobago and kill people. When the Government—you
are on a point of order?

**Sen. Mark:** Madam President, Standing Order 46(4).

**Hon. C. Imbert:** I am not accusing you of anything.

**Sen. Mark:** No, but you are imputing improper motives.

**Hon. C. Imbert:** Not to you.

**Madam President:** Minister, if you could just refine how you present your statements.

**Hon. C. Imbert:** Madam President, I never said that. I said that the other side wanted us to open the borders so that the virus could be imported and the virus could kill people. So, Madam President, everything the other side has said has been a contradiction. When the Government decided to close places of business where people congregate such as bars and restaurants and amusement parks and so on, hon. Members on the Opposition Bench demanded that rum shops be kept open. These are facts. This is on the public record. I heard the hon. Sen. Mark himself say that, that rum shop should be kept opened. So that we are not accepting any plan produced by the Opposition, and all I can say is thank God that the PNM is in Government at this time. [Desk thumping]

I also want to thank our health care workers. I want to thank those on the frontline who have worked tirelessly, tirelessly [Desk thumping] despite unwarranted attacks from the Opposition who have accused them of hiding data and so on. I want to thank our—[Crosstalk] Madam President, am I going to get injury time?

**Sen. Mark:** Standing Order 46(6), we never accused anyone except the Government. [Desk thumping]

**Madam President:** Minister, continue please. [Desk thumping and crosstalk] Minister, continue. Sen. Mark, I have asked the Minister to continue.
Hon. C. Imbert: Madam President, it is a matter of public record that the Leader of the Opposition accused the Chief Medical Officer of hiding data. That is a fact. The Members opposite can pretend that it is not so, but it is so. So I want to put on record, our respect and our admiration for all of the medical practitioners—the Chief Medical Officer [Desk thumping] and all of the health care workers, the nurses, the attendants—everybody that has ensured that we have flattened the curve, because we have done that [Desk thumping] and it is not just PNM saying so.

I am sure hon. Members would hope that this publication produced by the Oxford University where Trinidad and Tobago is number two in the world in terms of managing this virus was fake. [Desk thumping] I am sure hon. Members opposite would hope that it was fake, but it is not, Madam President, it is not. And it is because of the very disciplined, careful approach to dealing with this deadly virus, this killer virus, this silent killer, that we have maintained the number of cases of the virus at 116 for the last several days, Madam President.

If you look at the curve, it is indeed flattened and this additional period—it is only nine days to go before the date announced by the hon. Prime Minister when announcements would be made with respect to gradual reopening of the economy. That is only nine days away, and this period is simply to determine, now that it has been established, that known cases that are inside of the health care system—hospitals and step-down centres and so on—known cases of the virus, now that that has been controlled and that there is no more spread of the virus among imported cases who contaminated relatives and so on, the last stage that has to be looked at is whether they are unknown cases outside there in the community and this last nine days is to establish exactly that.

And during this period, which it appears will last somewhere in the vicinity of
of two months from the beginning to the end, this Government has spent and made provisions at an unprecedented level, Madam President, unprecedented. Madam President, $700 million in refunds have gone to businesses in cash in a matter of weeks in order to put them in funds, Madam President.

Just this week, on Monday, I signed an agreement with the credit unions to give them a pipeline of funds, $100 million, so that they can give loans of up to $5,000 a month for three months to their members—there are over 100,000 credit union members—to carry them through the period of the restrictions with respect to this virus. We are in the final stages of finalizing a soft loan guarantee programme for small and medium enterprises, Madam President.

The Government, through the Minister of Social Development and Family Services has already given out over 20,000 food cards, Madam President, valued at $65 million, Madam President. All of that done in a matter of weeks, a matter of weeks, and only on Monday—and on Wednesday I answered a matter in the other place, with respect to our decision as a Cabinet which was confirmed only yesterday, that we would give $10 million a month to the major religious bodies in this country to distribute food to the poor and needy. That was only confirmed by Cabinet yesterday. And I can come here today and say that [Desk thumping] I had spent the entire day with my Budget Division, the Treasury, the Auditor General and the Office of the Prime Minister to ensure that the first set of payments from that $10 million facility will be made this afternoon. [Desk thumping] That is the speed this Government is working at to help the poor and the needy, Madam President.

So that I would ask hon. Members—the majority of the population understands what we are doing. All of the opinion polls show that the majority of the population agrees with what we are doing; the majority of the population
supports what we are doing and I can assure you, Madam President, that when it is appropriate, the Government will proceed with a phased opening of the economy, but we are taking advice from the experts, from the medical professionals, from the World Health Organization, from the Pan American Health Organization. We are not taking any advice from Sen. Mark. I thank you, Madam President. [Desk thumping]

Question put and agreed to.

Senate adjourned accordingly.

Adjourned at 3.16 p.m.