PARLIAMENT
REPUBLIC OF TRINIDAD AND TOBAGO

Interim Report

of the

Joint Select Committee established to
Consider and Report on the
Trinidad and Tobago Revenue Authority Bill, 2018.

Third Session (2017/2018) 11th Parliament

The purpose of the Bill is to provide for the establishment of the Trinidad and Tobago Revenue Authority (TTRA) to replace the Board of Inland Revenue and the Customs and Excise Division.

Committee Mandate

Pursuant to resolutions of the House of Representatives on Friday May 25, 2018 and Monday May 28, 2018 and of the Senate on Tuesday May 29, 2018, a Joint Select Committee was established to consider and report by July 31, 2018 on the Trinidad and Tobago Revenue Authority Bill, 2018.

Committee Membership

Mr. Colm Imbert, MP (Chairman)
Mr. Faris Al-Rawi, MP
Mr. Terrence Deyalsingh, MP
Mr. Adrian Leonce, MP
Mr. Barry Padarath, MP
Mr. Rudranath Indarsingh, MP
Mr. Franklin Khan
Ms. Allyson West
Mr. Robert Le Hunte
Mr. Wade Mark
Mr. Taurel Shrikissoon
Ms. Jennifer Raffoul

Secretariat Support

Mr. Brian Caesar, Clerk of the Senate (Ag.)	Secretary
Mr. Julien Ogilvie, Procedural Clerk	Assistant Secretary
Mrs. Angelique Massiah, Parliamentary Clerk II, (Ag.)	Assistant Secretary
Ms. Candice Ramkissoon, Legal Research Officer	Researcher
Mr. Brian Lucio, Graduate Research Assistant	Researcher

Contact

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Joint Select Committee on the Trinidad and Tobago Revenue Authority Bill, 2018
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Date Laid in HOR: 17.09.2018 **Date Laid in Senate:** 18.09.2018

HOR Paper No.: **Senate Paper No.:**

PARL No.: 14/3/78

MEETINGS

1. Since its appointment, your Committee has held five (5) meetings on the following dates:
   - Wednesday June 06, 2018;
   - Friday June 22, 2018;
   - Friday July 06, 2018;
   - Friday July 13, 2018; and
   - Friday July 20, 2018.

2. The Minutes of the Meetings are attached at **Appendix I**.

WORK TO DATE

3. At its First Meeting held on Wednesday June 06, 2018, your Committee agreed to issue written invitations to the following stakeholders for comment on the Bill:

   i. The Inland Revenue Division, Ministry of Finance;
   ii. The Customs and Excise Division, Ministry of Finance;
   iii. The Central Bank of Trinidad and Tobago (CBTT);
   iv. The Personnel Department;
   v. The Public Services Association;
   vi. The Public Service Commission;
   vii. The Financial Intelligence Unit of Trinidad and Tobago (FIUTT);
   viii. The Customs Clerks and Customs Brokers Association of Trinidad and Tobago;
   ix. The Institute of Chartered Accountants of Trinidad and Tobago (ICATT);
   x. The University of the West Indies, Faculty of Social Sciences (Department of Management Studies);
   xi. The Trinidad and Tobago Manufacturing Association (TTMA);
   xii. All Chambers of Commerce;
   xiii. The National Union of Government and Federated Workers (NUGFW); and
   xiv. The Law Association of Trinidad and Tobago.

4. Your Committee also agreed that in an effort to ensure citizen engagement in the Committee's process, a call for submissions from the public would be published in the daily newspapers, Parliament social media platforms and on the Parliament Channel. The deadline established for the submission of comments was June 20, 2018.

5. Further to these requests for submissions, your Committee received written submissions from:
   i. The Inland Revenue Division, Ministry of Finance;
   ii. The Customs and Excise Division, Ministry of Finance;
   iii. The Central Bank of Trinidad and Tobago (CBTT);
   iv. The Financial Intelligence Unit of Trinidad and Tobago (FIUTT);
   v. The Customs Clerks and Customs Brokers Association of Trinidad and Tobago;

vi. The Institute of Chartered Accountants of Trinidad and Tobago (ICATT);
vii. National Union of Government and Federated Workers (NUGFW)
viii. Service Commissions Department;
ix. The American Chamber of Commerce;
x. The Couva/Point Lisas Chamber of Commerce;
xi. The Energy Chamber of Trinidad and Tobago;
xii. The Tobago House of Assembly;
xiii. Dr. Shelly-Ann Wilson, University of the West Indies; and
xiv. The Joint Trade Union Movement.

6. A total of twelve (12) submissions were received from members of the public.

7. At its Second Meeting held on Friday June 22, 2018 your Committee did an initial consideration of the stakeholder submissions received as at said June 22, 2018 and agreed to grant extensions of time for the making of submissions pursuant to a request from several other stakeholders.

8. At its Third Meeting held on Friday July 06, 2018 your Committee commenced a review of stakeholder submissions on the clauses of the Bill using a draft matrix prepared by the Office of the Chief Parliamentary Counsel.

9. At its Fourth Meeting held on Friday July 13, 2018 your Committee heard from the Trinidad and Tobago Revenue Authority Project Team, Ministry of Finance, who delivered a presentation on the Bill.

10. At its Fifth meeting held on Friday July 20, 2018 your Committee discussed the issue of convening during the recess period and agreed that no further meetings should be held until the end of the Parliamentary Recess.

REPORT

11. The Committee wishes to report that it was unable to submit its final report by the deadline of July 31, 2018. However it intends to pursue its mandate by examining stakeholder submissions and thereafter by commencing a clause-by-clause analysis of the Bill. As such, the Committee requires additional time.

RECOMMENDATION

12. Your Committee humbly requests an extension of time to continue its work and report by **September 26, 2018.**

13. During the period of extension, the Committee proposes to continue its work by meeting with stakeholders to assess submissions received.

Respectfully Submitted,

Mr. Colm Imbert, MP
Chairman
September 11, 2018

Mr. Faris Al-Rawi, MP
Member

Mr. Terrence Deyalsingh, MP
Member

Mr. Adrian Leonce, MP
Member

Mr. Barry Padarath, MP
Member

Mr. Rudranath Indarsingh, MP
Member

Mr. Franklin Khan
Member

Ms. Allyson West
Member

Mr. Robert Le Hunte
Member

Mr. Wade Mark
Member

Mr. Taurel Shrikissoon
Member

Ms. Jennifer Raffoul
Member

APPENDIX I

MINUTES

OF

PROCEEDINGS

MINUTES OF THE 1ST MEETING
OF THE JOINT SELECT COMMITTEE
APPOINTED TO CONSIDER AND REPORT ON THE
TRINIDAD AND TOBAGO REVENUE AUTHORITY BILL, 2018
HELD IN THE ARNOLD THOMASOS MEETING ROOM (WEST), LEVEL 6, OFFICE OF THE PARLIAMENT, TOWER D, 1A WRIGHTSON ROAD TOBAGO, PORT OF SPAIN
FRIDAY JUNE 22, 2018

PRESENT

Mrs. Brigid Annisette-George, MP	Speaker of the House

Committee Members

Mr. Colm Imbert, MP	Member
Mr. Faris Al-Rawi, MP	Member
Mr. Terrence Deyalsingh, MP	Member
Mr. Barry Padarath, MP	Member
Mr. Adrian Leonce, MP	Member
Mr. Rudranath Indarsingh, MP	Member
Mr. Franklin Khan	Member
Ms. Allyson West	Member
Mr. Taurel Shrikissoon	Member

Secretariat

Mr. Brian Caesar	Secretary
Mr. Julien Ogilvie	Assistant Secretary
Ms. Angelique Massiah	Assistant Secretary
Ms. Candice Ramkissoon	Legal Research Officer
Mr. Brian Lucio	Graduate Research Assistant

ABSENT/EXCUSED

Mr. Robert Le Hunte	Member
Mr. Wade Mark	Member
Ms. Jennifer Raffoul	Member

INTRODUCTION

1.1 The Speaker called the meeting to order at 11:51 a.m. and welcomed Members present. The Speaker explained that her role at the meeting was to facilitate the election of a Chairman.

ELECTION OF A CHAIRMAN

2.1 The Speaker invited nominations for the post of Chairman. Mr. Faris Al-Rawi, MP nominated Mr. Colm Imbert, MP. The nomination was seconded by Mr. Franklin Khan.

2.2 There being no further nominations, Mr. Colm Imbert, MP was declared the duly elected Chairman.

2.3 The Speaker wished the Members success in their deliberations and then invited Mr. Imbert to take his position as Chair.

[The Speaker exited the meeting and Mr. Colm Imbert assumed his position as Chairman)]

ANNOUNCEMENTS BY THE CHAIRMAN

3.1 The Chairman informed Members that Ms. Jennifer Raffoul asked to be excused from the day's meeting.

DETERMINATION OF A QUORUM

4.1 The Chairman proposed and Members agreed to a quorum of three (3) Members inclusive of the Chairman and that such quorum must comprise a Member of the House of Representatives and a Member or the Senate.

TERMS OF REFERENCE

5.1 The Chairman reminded Members of the Committee's terms of reference, viz:

"to consider the general merits and principles of the Trinidad and Tobago Revenue Authority Bill, 2018 and report by July 31, 2018"

THE WAY FORWARD

Determination of Expert Consultancy, Stakeholders and next Meeting Day

6.1 The Chairman led the Committee in a discussion on the Committee's approach to the Work Agenda going forward.

6.2 There was a brief discussion on whether the services of an expert consultant should be engaged. Members took the decision that such services were not necessary.

6.3 The Committee agreed to invite the following stakeholders to submit written comments on the Bill within a two-week time period:

i. The Board of Inland Revenue (BIR), Ministry of Finance;
ii. The Customs and Excise Division, Ministry of Finance;
iii. The Central Bank of Trinidad and Tobago (CBTT);
iv. The Personnel Department;
v. The Public Services Association;
vi. The Public Service Commission;
vii. The Financial Intelligence Unit of Trinidad and Tobago (FIUTT);
viii. The Customs Clerks and Customs Brokers Association of Trinidad and Tobago;
ix. The Institute of Chartered Accountants;
x. The University of the West Indies, Faculty of Social Sciences (Department of Management Studies);
xi. The Trinidad and Tobago Manufacturing Association (TTMA);
xii. All Chambers of Commerce;
xiii. The National Union of Government and Federated Workers (NUGFW); and
xiv. The Law Association of Trinidad and Tobago.

6.4 Members also agreed that the aforementioned stakeholders may be invited to appear before the Committee and give oral evidence as the Committee proceeds with its deliberations and that this be communicated in the letters to key stakeholders.

6.5 The Committee further agreed to issue a call for written submissions from the public via advertisement in three (3) daily newspapers, the Parliament's website, Parliament Channel (television and radio) and social media platforms.

6.6 The Chairman proposed and Members agreed that the Committee's Second Meeting be held on Friday June 22, 2018 at 10:00 a.m.

ADJOURNMENT

7.1 The meeting was adjourned to Friday June 22, 2018 at 10:00 a.m.

7.2 The Chairman thanked Members for attending.

7.3 The adjournment was taken at 12:06 p.m.

I certify that the Minutes are true and correct.

Chairman

Secretary

June 7, 2018

MINUTES OF THE 2ND MEETING
OF THE JOINT SELECT COMMITTEE
APPOINTED TO CONSIDER AND REPORT ON THE
TRINIDAD AND TOBAGO REVENUE AUTHORITY BILL, 2018
HELD IN THE ARNOLD THOMASOS MEETING ROOM (WEST), LEVEL 6, OFFICE OF THE PARLIAMENT, TOWER D, 1A WRIGHTSON ROAD TOBAGO, PORT OF SPAIN
FRIDAY JUNE 22, 2018

PRESENT

Committee Members

Mr. Colm Imbert, MP	Chairman
Mr. Terrence Deyalsingh, MP	Member
Mr. Adrian Leonce, MP	Member
Mr. Barry Padarath, MP	Member
Mr. Rudranath Indarsingh, MP	Member
Mr. Robert Le Hunte	Member
Ms. Allyson West	Member
Mr. Wade Mark	Member
Ms. Jennifer Raffoul	Member

Secretariat

Mr. Brian Caesar	Secretary
Mr. Julien Ogilvie	Assistant Secretary
Ms. Candice Ramkissoon	Legal Research Officer
Mr. Brian Lucio	Graduate Research Assistant

EXCUSED

Mr. Faris Al-Rawi, MP	Member
Mr. Franklin Khan	Member
Mr. Taurel Shrikissoon	Member

CALL TO ORDER

1.1 The Chairman called the meeting to order at 10:10 a.m. and welcomed Members present.

ANNOUNCEMENTS BY THE CHAIRMAN

2.1 The Chairman informed Members that Mr. Franklin Khan and Mr. Taurel Shrikissoon asked to be excused from the day's meeting and that Member Al-Rawi would join the meeting whilst in progress.

CONFIRMATION OF THE MINUTES OF THE FIRST MEETING HELD ON WEDNESDAY JUNE 6, 2018

3.1 The Chairman invited Members to consider the Minutes page-by-page and inquired whether there were any amendments.

3.2 There being no amendments, a motion for the confirmation of the Minutes was moved by Mr. Deyalsingh and seconded by Ms. West.

MATTERS ARISING FROM THE MINUTES

4.1 The Chairman enquired whether there were any matters arising from the Minutes:

i. **Page 3, item 6.3** – Member Mark proposed that the National Trade Union Centre (NATUC), the Federation of Independent Trade Unions (FITUN) and the Joint Trade Union Movement (JTUM) be included amongst the list of key stakeholders.

   a. The Secretariat was directed to write to the aforementioned Trade Unions seeking comments on the Trinidad and Tobago Revenue Authority Bill, 2018.

   b. The Chairman indicated that subsequent to the Committee's last meeting, the Secretariat invited written submissions from the stakeholders listed at item 6.3 in the Minutes.

ii. **Page 3, item 6.5** – The Chairman informed Members that a call for written submissions on the Bill was published in the Trinidad and Tobago Newsday, on the 9th of June, 2018,

the Express Newspaper, on the 10th of June, 2018 and the 17th of June, 2018 and the Guardian, on the 14th of June, 2018. Additionally, the call for written submissions was also published on the Parliament's website and the Parliament social media platforms.

CONSIDERATION OF PUBLIC AND STAKEHOLDER SUBMISSIONS

5.1 The Chairman informed Members that the Secretariat received submissions from the following organisations:

1. The FIUTT;
2. The University of the West Indies (UWI);
3. The Service Commissions Department;
4. The Customs Clerks and Customs Brokers Association of Trinidad and Tobago;
5. The National Union of Government and Federated Workers;
6. American Chamber of Commerce Trinidad and Tobago.

And the following submissions were received from the public-at-large:

1. Monitors of The Board of Inland Revenue Division;
2. Jacinta Garcia Ray;
3. Jeneil Dorner;
4. Sean Nyack;
5. Chris Rattan;
6. Rachel C.R. Romany;
7. Firaz Hosein;
8. Concerned Employees of the BIR;
9. Wendell Primus; and
10. Sarah Clarke.

5.2 The Chairman also informed Members that the Committee received requests for extensions from:

1. The Inland Revenue Division (by June 27, 2018)
2. The Customs and Excise Division (by June 22, 2018)
3. The Institute of Chartered Accountants of Trinidad and Tobago (by June 27, 2018)
4. The Couva/Point Lisas Chamber of Commerce (by June 27, 2018)
5. The Tobago House of Assembly (by July 4, 2018)

5.3 The Chairman proposed that an extension to July 04, 2018 be granted to all stakeholders including the three trade unions mentioned by Mr. Mark. Members concurred with the Chairman's proposal.

5.4 The Chairman reminded Members that by email dated June 20, 2018, the Secretariat forwarded to Members all written submissions received as at the said June 20, 2018. He further informed Members that a summary of all the submissions received was prepared and circulated by the Secretariat.

CONFIRMATION OF STAKEHOLDERS TO BE INVITED TO PUBLIC HEARING(S)

6.1 The Committee discussed and agreed that witnesses will be invited to appear only after all submissions have been received.

6.2 Member Mark proposed that a Policy Framework should accompany the Trinidad and Tobago Revenue Authority Bill, 2018. The Chairman indicated that the Policy Framework will be shared with Members.

OTHER BUSINESS

7.1 Member Raffoul enquired whether the World Bank's 2004 recommendation of a Semi-Autonomous Revenue Authority Model was still applicable. The Chairman advised that at some stage he would have the Research Department of the Ministry of Finance prepare a dossier of the current learning on the topic and circulate it to Members.

7.2 A discussion ensued on whether Non-Governmental Organisations should be invited to give recommendations on how the tax legislation structure might affect them. The Committee agreed that it was not relevant to the Committee's mandate. In this regard, Member West undertook to provide contact details for the Revenue Authority Project Team so that NGOs can share their questions on the Trinidad and Tobago Revenue Authority Bill, 2018.

7.3 Member Deyalsingh enquired whether the definition of "border control" in clause 3 of the Bill should be amended to include animals. The Chairman advised that a request for a general framework of the description of all items that are exported and imported will be made from the Customs and Excise Division.

NEXT MEETING DATE AND AGENDA

8.1 The Chairman indicated that it is his intention to have Committee meetings convened during the recess. Members agreed, however, Mr. Indarsingh that he would be out of the country during the period June 02 to June 17, 2018.

8.2 The Chairman then proposed that the Committee's next meeting be held on either Friday June 29 or Friday July 6. The Members agreed to meet on Friday July 06, 2018 at 10:00 a.m.

8.3 The Chairman suggested that at the next meeting, the Committee would consider the written submissions received from stakeholders.

ADJOURNMENT

9.1 The meeting was adjourned to Friday July 06, 2018 at 10:00 a.m.

9.2 The adjournment was taken at 10:35 p.m.

I certify that the Minutes are true and correct.

Chairman

Secretary

June 28, 2018

MINUTES OF THE 3RD MEETING
OF THE JOINT SELECT COMMITTEE
APPOINTED TO CONSIDER AND REPORT ON THE
TRINIDAD AND TOBAGO REVENUE AUTHORITY BILL, 2018
HELD IN THE ARNOLD THOMASOS MEETING ROOM (WEST), LEVEL 6, OFFICE OF THE PARLIAMENT, TOWER D, 1A WRIGHTSON ROAD TOBAGO, PORT OF SPAIN
ON FRIDAY JULY 6, 2018

PRESENT

Committee Members

Mr. Colm Imbert, MP	Chairman
Mr. Faris Al-Rawi, MP	Member
Mr. Adrian Leonce, MP	Member
Mr. Barry Padarath, MP	Member
Mr. Taurel Shrikissoon	Member
Mr. Robert Le Hunte	Member
Ms. Allyson West	Member
Mr. Wade Mark	Member
Ms. Jennifer Raffoul	Member

Secretariat

Mr. Brian Caesar	Secretary
Mr. Julien Ogilvie	Assistant Secretary
Ms. Angelique Massiah	Assistant Secretary
Ms. Candice Ramkissoon	Legal Research Officer
Mr. Brian Lucio	Graduate Research Assistant

ABSENT/EXCUSED

Mr. Franklin Khan	Member
Mr. Terrence Deyalsingh, MP	Member
Mr. Rudranath Indarsingh, MP	Member

ALSO PRESENT

Chief Parliamentary Counsel (CPC)

Ms. Lorraine John	Deputy CPC (Ag)
Mr. Aneil Joseph	Senior Parliamentary

Ms. Megan Doyle	Counsel (Ag) Parliamentary Counsel II (Ag)

CALL TO ORDER

1.2 The Chairman called the meeting to order at 10:17 a.m. and welcomed Members present.

ANNOUNCEMENTS BY THE CHAIRMAN

2.1 The Chairman announced that the following Members asked to be excused from the meeting:

i. Mr. Franklin Khan
ii. Mr. Terrence Deyalsingh, MP; and
iii. Mr. Rudranath Indarsingh, MP.

CONFIRMATION OF THE MINUTES OF THE SECOND MEETING HELD ON FRIDAY JUNE 22, 2018

3.1 The Chairman invited Members to consider the Minutes page-by-page and inquired whether there were any amendments.

3.2 The Committee agreed to amend the Minutes at **Page 2, Item 4.1 (i)**, by removing the term "JATUM" and replacing it with "JTUM".

3.3 There being no further amendments, a motion for the confirmation of the Minutes was moved by Ms. West and seconded by Mr. Le Hunte.

MATTERS ARISING FROM THE MINUTES

4.1 The Chairman brought the following matters to the attention of the Members:

i. **Item 4.1, page 2** – the Secretariat sent invitations for written submissions to the relevant trade unions. The Chairman informed Members that no response was received from FITUN or NATUC and that the Committee received a request from the Joint Trade Union Movement (JTUM) for an extension of the submission deadline to July 18, 2018. The Committee agreed to grant the extension requested.

ii. The Chairman further advised that the President of the Public Service Association had informed the Secretary that his preference was to present written submissions on the day of the PSA's appearance or thereafter.

iii. **Items 5.2 and 5.3, page 3**– the Secretariat:

- Wrote to entities that requested extensions of time, informing them that the revised deadline date for submissions is July 04, 2018; and

- Advertised the revised deadline date for public submissions via the Parliament's social media platforms.

iv. **Item 6.2, page 4** – a Policy Framework has been drafted by the Ministry of Finance and will be circulated to Members once it is reviewed by the Chairman.

v. **Item 7.1, page 4** – a dossier on the Semi-Autonomous Revenue Authorities is being prepared and will be ready for circulation to Members within two weeks.

vi. **Item 7.3, page 4** – Ms. West advised that a request in relation to the definition of 'border control' was made to the Customs and Excise Division. The Chairman suggested that the Division should be asked to provide the information in due course.

CONSIDERATION OF PUBLIC AND STAKEHOLDER SUBMISSIONS

5.1 The Chairman informed Members that subsequent to the Committee's last meeting on June 22, 2018, the Secretariat received submissions from the following stakeholders:

i. The Inland Revenue Division
ii. The Institute of Chartered Accountants of Trinidad and Tobago (ICATT)
iii. The Couva/Point Lisas Chamber of Commerce
iv. The Central Bank of Trinidad and Tobago
v. The Tobago House of Assembly

And the following submissions were received from Members of the Public:

i. Ms. Gale Mohammed-Oxley
ii. Mr. Ian Bourne
iii. Nisha (Facebook Guest)

5.2 The Meeting was suspended at 10:30 a.m. to facilitate the circulation of a document which was prepared by the CPC team.

5.3 The meeting resumed at 10:45 a.m. and representatives of the CPC were invited to join the meeting at this time.

5.4 The Committee commenced a review of stakeholder submissions on the clauses of the Bill using a draft matrix prepared by the Chief Parliamentary Counsel.

5.5 The comments made by the Committee during this review are outlined at **Appendix I**.

OTHER BUSINESS

6.1 Member West proposed that the Project Management Team of the Ministry of Finance be invited to all subsequent meetings. It was agreed that the project team may be invited to attend meetings to which the CPC is in attendance. The Committee further agreed however, to retain flexibility on this matter.

NEXT MEETING DATE AND AGENDA

7.1 The Chairman indicated that it is his intention to have Committee meetings convened every Friday during the recess.

7.2 The Chairman then proposed and Members agreed that the Fourth Meeting of the Committee will be held on Friday July 13, 2018 at 10:00 a.m.

7.3 The Chairman suggested that at its Fourth Meeting, the TTRA Project Team of the Ministry of Finance will give a presentation on the policy in relation to the Bill and the Committee will have discussions thereafter on the policy matters. The presentation should contain:

i. the conceptual framework of the proposed TTRA;
ii. the proposed organizational structure of the Authority;
iii. reporting relationships between the Authority, the Board and the Director General; and
iv. flow charts and other visual illustrations.

ADJOURNMENT

8.1 The meeting was adjourned to Friday July 13, 2018 at 10:00 a.m.

8.2 The adjournment was taken at 12:06 p.m.

I certify that the Minutes are true and correct.

Chairman

Secretary

July 9, 2018

Appendix I

Clauses	Stakeholders		Responses of the Committee
	Entity	**Comments/Issues/Recommendations**	
Clause 3	AMCHAM T&T	The definition of "public money" under the Public Procurement Act should be used instead of the definition of "public moneys" under Section 2 of the Exchequer and Audit Act.	Reference was made to the definition of "public moneys" in the Exchequer and Audit Act and the Constitution. Deferred to CPC.
Clause 6	AMCHAM T&T	Does the Authority have the power to appoint withholding agents? If so, should this power be noted in the Bill? The power to appoint withholding agents should be included.	CPC to advise on the definition/interpretation of **"withholding Agent"** (relative to T&T).
	Customs Clerks & Customs Brokers Association of T&T	The power to administer and enforce the provisions of all Revenue Laws will remove the ability of the fraternity to have any input into the regulation of our field as the proposed Authority would have a mandate that is presently held by the Customs Brokers Board that was instituted by Ch. 78:03.	CPC to advise.
		Ch. 78:03 should be removed from the schedule of the Bill.	CPC to advise.
		The Authority should not be exempt from the conditions of the Central Tenders Board Act in the interest of transparency and accountability.	Not considered relevant.
		Will the Authority still be subject to hiring people that has been vetted by the Service Commission? This has been a major contributor to many of the problems that continue to plague the Customs Department. Our recommendation is that the staff of the Authority be recruited from the public through a very rigorous recruitment process. This would include security background checks, polygraph testing, and the publication of applicants' profiles in the daily newspapers to elicit comments from the public.	Not considered relevant.

	ICATT	The Authority is supposed to be directed by the Board. So these functions in Clause 6 cannot be all the functions of the Authority which, it is submitted, is in addition, responsible for the functions stated in 8(1). The intention appears to be that the Board should not be involved in the functions listed in Clause 6. Given so, it is suggested that, instead, provision should be made for these functions to remain the responsibility of the Board but with express full delegation of these functions in Clause 6 to the DG.	Seek clarification from ICATT on this comment.
	UWI	The term 'border control' is wide-ranging, and may be interpreted as encompassing both immigration and customs functions. More specificity regarding the 'border control function' as it relates to the Authority (for example: custom duties collection), might be useful.	CPC to review and look at the functions of Boarder Control.
Clause 7	AMCHAM T&T	Clause 7 (2) – Under the Income Tax Act Section 3(3), the President appoints one of the Commissioners to be Chairman. What is the rationale behind amending this process?	Not considered relevant.
		Clause 7(2) (e) how is the nomination by the THA done? The JSC should consider referencing, within the Bill, a defined set of expertise required by that member or noting that subsection 3(a) and (b) also refer to the person being nominated under Clause 7(2) (e).	Seek clarification from AMCHAM T&T on this comment.
		The JSC should also consider the inclusion of business and labour representatives, nominated by these bodies to sit on the Board of the RA.	The Committee does not concur.
		Clause S7 (4) – The subsection should be expanded to include physical incapacity. A person may be unable to perform a function for health reasons that extend beyond mental incapacity. This should not be interpreted to mean the exclusion of differently-abled persons who are able to participate in Board Meetings and decision making.	Seek clarification from AMCHAM T&T on this comment.
	ICATT	The constitution of the Board should dictate that there must be at least one chartered accountant; one attorney at law and one human resource expert. Clause 7(3) should be so amended to ensure that this is the case.	The Committee does not concur.
		There is no definition of the term 'ordinarily resident'. Perhaps the term 'resident' can be used as there is an interpretation of 'resident' in the Immigration Act.	The Committee does not concur. A definition of the term can be easily found within the case law.

		There should be a definition of the term 'public officer' in the proposed Act.	The Committee does not concur. A definition is included in the Constitution.
		We are unsure of the reason why the Permanent Secretary and Director General (DG) are excluded from the criteria set out in clause 4(a) to (g) which includes mentally ill; convicted of an indictable offence, etc.	This is included under Clause 13 (3).
		Consider applying an age limit for members of the Board.	The Committee did not concur.
Clause 8	AMCHAM T&T	Clause 8 (2)(a) - The distinction between general and specific directions should be clarified.	CPC to advise the Committee.
		A distinction should be made that the Board should be responsible for setting terms and determine organization structure but should not be responsible for employment and termination below the Deputy Director General (DDG) level.	Seek clarification from AMCHAM T&T on this comment
	ICATT	• The roles of the Board and Director General of the Authority are unclear and at times it seems that the Authority is a creature independent of the Board and the DG. • Sub-clauses 8(1)(a) and (b) need clarification. Sub-clause 8(1)(a) should be removed as there is no identifiable 'policy' of the Authority and even if there is one, it is trite to say that the Board can be expected to approve its own policy. • Here, the Board only approves and ensures implementation of policies determined by management i.e. Director General (DG) and does not formulate. • Formulation of policy appears, therefore, to be the remit of the DG. Arguably, the Board should be formulating general policy (or better, the objectives of the Authority) whereas the DG formulates management policies. Nowhere in the Bill is the policy or objectives of the Authority stated nor is it stated who develops the "management policies". • Barbados Revenue Authority (BRA) is different in this regard, the BRA is assigned a much greater role which is extremely well defined and unlike the role of the Board in the instant Bill. • Clause 8(2)(a) prevents the Board from providing specific directions to the DG or any employee of the Authority with respect to the functions of the Authority.	• Presentation to be delivered by the TTRA Project Management Team on the Proposed organizational structure and Reporting relationships between the Authority, the Board and the Director General • CPC/MoF to conduct comparative

		• It is unclear why the Board isn't authorised to give directions to the DG who ought to be under the control of the Board except as to the administration of the taxes. • The difference between specific (Clause 8(2)(a)) and general directions (clause 14(2)(a)) is unclear -unless these are defined there is room for uncertainty on the part of the Board and the Minister.	research on the configuration and functions of Revenue Authority Boards operating in at least three (3) countries in the Caribbean in addition to three (3) other Commonwealth countries.
Clause 10	AMCHAM T&T	The terms and conditions of the Board should be defined and approved by Parliament initially.	CPC to advise the Committee.
		Members of the Board should be appointed by the Minister, subject to affirmative resolution of parliament.	CPC to advise the Committee.
Clause 11	AMCHAM T&T	• Can a temporary member be appointed Chairman? • Related to this, what is the process to be used for the appointment of an Acting Chairman in the event that both Chair and Deputy Chair are unable to perform their functions?	Yes, however CPC shall advise the Committee.
Clause 12	AMCHAM T&T	Clause 12 (1) –Can other members of the board convene a meeting or will this be treated with in the rules and regulations of the Board?	This will be done under subsidiary legislation.
		Clause 12 (7) (a) – What is the rationale for having all members consent? In our estimation, only the consent of either the Chairman or Vice-Chairman is necessary.	Not considered relevant.
		Clause 12(9) –Under the Income Tax Act Section 3(4), this approval was given by the President. What is the rationale behind this shift from the President to the Minister?	Not considered relevant.
	ICATT	The position of secretary at Board meetings should be filled by an individual other than an employee of the Authority to maintain confidentiality of Board business.	Committee did not concur

Clause 13	AMCHAM T&T	Clause 13(1) – It should be clear that the Parliament only has oversight of the appointment of the person, and this appointment should be on recommendation from the Board and subject to affirmative resolution of Parliament. The terms and conditions however should be determined by the Board.	Not considered relevant.
		Additionally, AMCHAM T&T notes that the appointment for a term "not exceeding five years" could create a level of uncertainty with the ability to appoint a DG and DDG for terms less than five years.	CPC to advise.
Clause 14	AMCHAM T&T	Clause 14 (2) –The separation between Minister and the DG needs to be further clarified. It may be best for the DG to report to the Board, which would have the oversight of and take general policy direction from the Minister.	Deferred pending further consideration of the policy.
	ICATT	This Clause specifies the daily functions of the DG but as mentioned above, the DG already appears to be responsible for formulating policy since the Board clearly is not given that responsibility. To list these functions as 'daily' cannot sit easily with the overall functions of the DG who has a much wider role. There is, therefore, an element of redundancy here.	Deferred pending further consideration of the policy.
Clause 15	AMCHAM T&T	Clause 15 (2) (c) – How is "discrediting the Authority" defined?	Clause to be redrafted by CPC to read "if he brings the Authority into disrepute"
		Clause 15 (5) – When the post of DG is vacant or the officer holder is absent a DDG should be appointed to act as DG until such time as the DG returns, or a new DG is appointed. The timeframe of 6 month acting appointments is acceptable.	Deferred (Policy decision for the Executive).
		Clause 15 (5) as currently written should remain for the vacancy or absence of the DDG.	Deferred (Policy decision for the Executive).
		Clause 15 (6) – We note that in the event of an acting appointment the Minister has the authority to act or make decisions without parliamentary oversight.	Deferred.
Clause 16	AMCHAM T&T	The Board should determine the organizational structure and pay grades but should not be involved in the hiring and termination of employees below the level of the DDG.	Committee did not concur.

	BIR	This clause does not indicate whether and to what extent the current bargaining body would be able to contribute to the formulation of the terms and conditions the Authority at its inception will require persons to work under.	Deferred (policy decision for the Executive).
	UWI	Neither clauses 16 nor 18, appear to treat with- (1) the event of an officer choosing not to exercise any of the three available options provided in Clause 18, and (2) the issue of potential redundancy, and how the resultant need for retrenchment and severance will be handled.	Deferred. CPC to advise.
Clause 17	BIR	Are the tasks referred to in this Section to be performed by persons who currently hold positions such as Daily paid Personnel, Tax Clerks and Tax Monitors?	This issue should be settled by the respective Trade Unions.
Clause 18	AMCHAM T&T	Clause 18(2)(b)–Clarification is sought on whether there will be any consideration of organizational structure and requirements in the approval process used by the service commission for the transfer of staff to the Authority.	CPC to advise.
	ICATT	Clause 18(2)(a) seems to suggest that persons as set out in clause 18(1) can transfer to the Authority if they so desire. An interview process should be a requirement for any position in the Authority.	Committee did not concur.
	BIR	Clause 18 (1) (a)&(b) states the categories of staff with available options to transfer to the Authority. However, the Memorandum of the Office of the Permanent Secretary, to all Members of Staff, dated November 8th, 2017 and repeated representations made by the Junior Minister of Finance indicated that all Staff will be given options. This section must, therefore, be expanded so that all members of staff would be included.	Deferred (policy decision for the Executive).
		Clause 18 (2) (a) makes reference of the Chief Personnel Officer, does this indicate some sort of VSEP package?	Deferred (policy decision for the Executive).
		In Clause 18 (2) (b), the term "no less favorable" is vague. Greater details are needed.	CPC to provide copies of Judgements of the Industrial Court of Trinidad and Tobago which pronounced on the interpretation of the

			term "no less favourable"
	SCD	Section 18(2)(a) of the Bill speaks to a voluntary separation plan but this needs to be clarified by the Ministry of Finance.	Deferred.
		Section 18 (2)(b) - An officer can only be transferred by the Public Service Commission from one Ministry/Department to another Ministry/Department and not to a statutory authority. The Commission can however, release an officer from the Public Service to take up an appointment with an authority.	CPC to advise the Committee.
		Section 18(2) (c) - For the offices that are specific to the Customs and Excise Division and the Inland Revenue Division there are very few offices in the wider Public Service that are commensurate with these offices.	Comment has merit. Ministry of Finance to provide the current Staff Establishments of the BIR and the Customs and Excise Division.
	Customs and Excise Division	Clause 18(2)-the word 'section' in line 3 should be replaced by the word 'Act'. It is recommended that the following clause should be inserted:	Deferred to CPC for comment.
		18(3)-the Board may, by Order Subject to negative resolution of Parliament, extend the period for the Establishment of the pension fund.	Irrelevant. Already provided for in Section 22(2).
Clause 19	BIR	The term "preserved" needs to be explained so that all will understand how, what, where and by whom would these benefits be "preserved".	CPC to advise the Committee on the definition of the term "preserved".
Clause 20	BIR	The Clause does not indicate who is to pay that portion of benefits which accrued prior to employment in TTRA i.e. those payable under the Pensions Act on the basis of the salary referred to in section 19. There is also no time frame given for these payments.	CPC to advise the Committee.
Clause 22	AMCHAM T&T	The establishment of a pension fund for staff is an excellent provision. The Board should consider all options including private options which would allow for pension portability.	This will be left for the Authority to determine.
Clause 23	AMCHAM T&T	Clause 23 (1) The JSC should consider RA funding models where the authority is funded by retaining a percentage of the revenue collected.	Committee did not concur.

	ICATT	Clause 23 provides that the funds of the Authority shall comprise such moneys appropriated by Parliament for the purposes of the Authority. How is this different to the current funding of the BIR, which we understand has been clearly articulated has been lacking for several years.	Committee did not concur.
	CBTT	It is important that the state of the economy of Trinidad and Tobago and the fiscal position of the Central Government be considered in determining the appropriate subvention to the TTRA. However, in other jurisdictions a guaranteed budget is used for allocating funds. Examples include Lesotho and Rwanda where 2.0 per cent and 2.3 per cent of revenue collections are allocated to their respective revenue authorities. This is in addition to allocations by their Ministers of Finance (MOF).	Clarification needed. Chairman committed to examine this matter more closely.
		A Contingency Fund could also be considered with the Permanent Secretary in the MOF being responsible for authorizing advances from the Fund but only where (s)he is satisfied that an urgent need for expenditure has arisen.	CPC to advise the Committee.
	Customs and Excise Division	This section should also refer to the Welfare Fund, the Seized Assets Fund and s.225 of the Customs Act.	CPC to advise the Committee.
Clause 24	AMCHAM T&T	If the parliament agrees to a percentage of revenue retention for expenses, then a similar maximum percentage of total revenue for the authority should be established for investment. For example, if 2% of revenue collected is retained; the RA can only keep for the purpose of investment 2% of that sum which was retained and the unused balance be returned.	Deferred.
	CBTT	Any debt incurred by the TTRA may lead to an increase in the Central Government's contingent debt and potentially to the Government's total debt. Limits on the borrowing power of the TTRA should be clearly stated; it is important that procedural safeguards be provided against the contracting of debt by making borrowing contingent on parliamentary approval. In addition, distinct parameters such as purpose of borrowing, investment, GDP shares or percentages of the overall budget should be set.	Committee did not concur.
Clause 25	CBTT	It is important that procedural safeguards be provided against excessive risk exposures. Additionally, an investment policy should	Committee did not concur.

		be developed to guide the composition of the TTRA investment portfolio.	
Clause 27	CBTT	Apart from the Exchequer and Audit Act there should be clear guideline outlining penalties for non-compliance. The TTRA must also be subject to review by the Parliament or a Committee of the Parliament.	Agreed. This will be done under subsequent regulations.
Clause 28	AMCHAM T&T	Clarification is sought on the rationale for the exemption and AMCHAM T&T strongly recommends that the Authority fall under the provisions of the Public Procurement Act.	Committee did not concur. Provisions of Public Procurement Act will apply here. CPC to redraft clause to reflect this.
Clause 29	ICATT	"Lands and Buildings Taxes" should be deleted and replaced by "Property Tax".	CPC to advise.
Clause 30	AMCHAM T&T	Strategic Plans are often multi-year plans and it may not be necessary to lay them annually. However an annual review should be done by the Authority and laid in Parliament to assess the organization's mandate, goals and its performance against these targets.	Agreed. Deferred to CPC.

July 9, 2018

MINUTES OF THE 4TH MEETING
OF THE JOINT SELECT COMMITTEE
APPOINTED TO CONSIDER AND REPORT ON THE
TRINIDAD AND TOBAGO REVENUE AUTHORITY BILL, 2018
HELD IN THE ANR ROBINSON MEETING ROOM, (EAST), LEVEL 9, OFFICE OF THE PARLIAMENT, TOWER D, 1A WRIGHTSON ROAD TOBAGO, PORT OF SPAIN
ON FRIDAY JULY 13, 2018

PRESENT

Committee Members

Mr. Colm Imbert, MP	Chairman
Mr. Franklin Khan	Member
Mr. Terrence Deyalsingh	Member
Mr. Robert Le Hunte	Member
Ms. Allyson West	Member
Mr. Taurel Shrikissoon	Member
Ms. Jennifer Raffoul	Member

Secretariat

Mr. Brian Caesar	Secretary
Mr. Julien Ogilvie	Assistant Secretary
Ms. Angelique Massiah	Assistant Secretary
Ms. Candice Ramkissoon	Legal Research Officer
Mr. Brian Lucio	Graduate Research Assistant

ABSENT/EXCUSED

Mr. Faris Al-Rawi, MP	Member
Mr. Adrian Leonce, MP	Member
Mr. Rudranath Indarsingh, MP	Member
Mr. Barry Padarath, MP	Member
Mr. Wade Mark	Member

ALSO PRESENT

Trinidad and Tobago Revenue Authority Project Team

Dr. Andre Henry	Consultant, Head
Mr. Leon Ryan	Team Member, Enterprise Risk
Mr. Shurman Raphael	Team Member, IT

Ms. Nicole Duke Westfield	Team Member, Communications
Dr. Sandra Walls Agarrat	Team Member, Human Resources

CALL TO ORDER

1.3 The Chairman called the meeting to order at 10:17 a.m. and welcomed Members present.

ANNOUNCEMENTS BY THE CHAIRMAN

2.1 The Chairman announced that the following Members asked to be excused from the meeting:

iv. Mr. Faris Al-Rawi, MP;
v. Mr. Adrian Leonce, MP;
vi. Mr. Rudranath Indarsingh, MP;
vii. Mr. Barry Padarath, MP; and
viii. Mr. Wade Mark.

CONFIRMATION OF THE MINUTES OF THE THIRD MEETING HELD ON FRIDAY JULY 6, 2018

3.1 The Chairman invited Members to consider the Minutes page-by-page and inquired whether there were any amendments.

3.3 There being no amendments, a motion for the confirmation of the Minutes was moved by Ms. West and seconded by Mr. Shrikissoon.

MATTERS ARISING FROM THE MINUTES

4.1 The Chairman brought the following matters to the attention of the Members:

vii. **Item 4.1 (i), page 2** – the Secretariat wrote to JTUM advising of the Committee's approval to the Union's request for an extension to Wednesday July 18, 2018.

viii. The Chairman further advised that the Secretariat did not receive any new submissions subsequent to the July 06, 2018 meeting.

PRESENTATION BY THE TRINIDAD AND TOBAGO REVENUE AUTHORITY PROJECT TEAM, MINISTRY OF FINANCE

5.1 At 10:19 a.m. the Trinidad and Tobago Revenue Authority Project Team (Project Team), headed by Dr. Andre Henry joined the meeting.

5.2 The Chairman welcomed officials of the Project Team and invited Dr. Henry to commence the presentation.

5.3 The presentation concluded at 11:28 a.m.

OTHER BUSINESS

Next Meeting Date and Agenda

6.1 The Chairman then proposed and Members agreed that the Fifth Meeting of the Committee be held in public on Friday July 20, 2018 at 10:00 a.m with the following stakeholders

1) Board Of Inland Revenue (BIR);
2) Customs and Excise Division;
3) Central Bank of Trinidad and Tobago; and
4) Financial Intelligence Unit of Trinidad and Tobago (FIU)

6.2 The Chairman instructed the Secretariat to electronically circulate the presentation along with the accompanying documents to all Members of the Committee

ADJOURNMENT

7.1 The meeting was adjourned to Friday July 20, 2018 at 10:00 a.m.

7.2 The adjournment was taken at 11:29 a.m.

I certify that the Minutes are true and correct.

Chairman

Secretary

July 19, 2018

MINUTES OF THE 5TH MEETING
OF THE JOINT SELECT COMMITTEE
APPOINTED TO CONSIDER AND REPORT ON THE
TRINIDAD AND TOBAGO REVENUE AUTHORITY BILL, 2018
HELD IN THE ARNOLD THOMASOS (EAST) MEETING ROOM, LEVEL 6, OFFICE OF THE PARLIAMENT, TOWER D, 1A WRIGHTSON ROAD TOBAGO, PORT OF SPAIN
ON FRIDAY JULY 20, 2018

PRESENT

Committee Members

Mr. Colm Imbert, MP	Chairman
Mr. Adrian Leonce, MP	Member
Mr. Terrence Deyalsingh	Member
Mr. Robert Le Hunte	Member
Ms. Allyson West	Member
Mr. Taurel Shrikissoon	Member
Ms. Jennifer Raffoul	Member

Secretariat

Mr. Brian Caesar	Secretary
Mr. Julien Ogilvie	Assistant Secretary
Ms. Angelique Massiah	Assistant Secretary
Ms. Candice Ramkissoon	Legal Research Officer
Mr. Brian Lucio	Graduate Research Assistant

ABSENT/EXCUSED

Mr. Faris Al-Rawi, MP	Member
Mr. Rudranath Indarsingh, MP	Member
Mr. Barry Padarath, MP	Member
Mr. Franklin Khan	Member
Mr. Wade Mark	Member

CALL TO ORDER

1.4 The Chairman called the meeting to order at 10:21 a.m. and welcomed Members present.

ANNOUNCEMENTS BY THE CHAIRMAN

2.1 The Chairman announced that the following Members asked to be excused from the meeting:

ix. Mr. Franklin Khan;
x. Mr. Rudranath Indarsingh, MP;
xi. Mr. Barry Padarath, MP; and
xii. Mr. Wade Mark.

CONFIRMATION OF THE MINUTES OF THE FOURTH MEETING HELD ON FRIDAY JULY 13, 2018

3.1 The Chairman invited Members to consider the Minutes page-by-page and inquired whether there were any amendments.

3.3 There being no amendments, a motion for the confirmation of the Minutes was moved by Mr. Deyalsingh and seconded by Ms. West.

MATTERS ARISING FROM THE MINUTES

4.1 The Chairman brought the following matters to the attention of the Members:

ix. **Item 4.1 (i), page 2** – the JTUM has not made a submission further to the extended deadline of Wednesday July 18, 2018 which was granted by the Committee.

OTHER BUSINESS

Absence of Members Due to the Fixed Recess

5.1 The Chairman read into the record and for the benefit of all Members present, correspondence received from Mr. Mark and Mr. Padarath regarding their absence from the day's meeting and all subsequent meetings of the Committee during the fixed recess period.

5.2 The Chairman indicated that as a result of the position taken by Mr. Mark and Mr. Padarath, no further meetings should be held until the matter is resolved.

5.3 The Committee concurred with this decision.

5.4 The Chairman further indicated that research and advice from the Clerk of the House is being sought on the matter of holding Committee meetings during the fixed recess period and will be circulated to Members once attained.

ADJOURNMENT

6.1 The meeting was adjourned to a date to be fixed.

6.2 The adjournment was taken at 10:32 a.m.

I certify that the Minutes are true and correct.

Chairman

Secretary

July 31, 2018