



JOINT SELECT COMMITTEE TO CONSIDER AND REPORT ON

## THE MUTUAL ADMINISTRATIVE ASSISTANCE TAX MATTERS BILL, 2018 AND THE TAX INFORMATION EXCHANGE AGREEMENTS BILL, 2018

# INTERIM REPORT

Fourth Session Eleventh Parliament (2018/2019)



TIEAB2018

MAATMB2018

ITB2018

### Committee Mandate

Pursuant to resolutions of the House of Representatives on Friday September 28, 2018 and of the Senate on Friday October 19, 2018, a Joint Select Committee was established to consider and report on the **Mutual Administrative Assistance in Tax Matters Bill, 2018**, and the **Tax Information Exchange Agreements Bill, 2018** by December 31, 2018.

### Committee Membership

Mr. Faris Al-Rawi, MP  
Mr. Colm Imbert, MP  
Ms. Marlene Mc Donald, MP  
Dr. Lovell Francis, MP  
Mr. Fazal Karim, MP  
Mr. Rodney Charles, MP  
Mr. Clarence Rambharat  
Mr. Daniel Dookie  
Dr. Lester Henry  
Mr. Saddam Hosein  
Mr. Paul Richards  
Ms. Charrise Seepersad<sup>1</sup>

### Secretariat Support

|                                        |                     |
|----------------------------------------|---------------------|
| Ms. Chantal La Roche, Legal Officer II | Secretary           |
| Ms. Simone Yallery, Legal Officer I    | Assistant Secretary |
| Mr. Jean-Marc Morris, Legal Officer I  | Legal Research      |

### Contact

The Secretary  
Joint Select Committee the Mutual Administrative Assistance in Tax Matters Bill, 2018 and the  
Tax Information Exchange Agreements Bill, 2018  
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**Date Laid in HOR:**

**Date Laid in Senate:**

**HOR Paper No.:**

**Senate Paper No.:**

**PARL No.: 14/3/77**

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<sup>1</sup> Ms. Seepersad replaced Ms. Melissa Ramkissoon w.e.f. November 27, 2018

## CHAIRMANSHIP

1. At its First Meeting on Friday January 25, 2019, your Committee elected Mr. Colm Imbert, MP to be its Chair, in accordance with House of Representatives Standing Order 112 (7) and Senate Standing Order 102 (7).
2. Your Committee also agreed to the appointment of Mr. Faris Al-Rawi, MP as Vice-Chairman.

## SECRETARIAT AND TECHNICAL SUPPORT

3. The following persons were assigned to provide Secretariat support to the Committee:
  - Ms. Chantal La Roche, Legal Officer II Secretary
  - Ms. Simone Yallery, Legal Officer I Assistant Secretary

## MEETINGS

4. Since its appointment, your Committee has held one (1) meeting on Friday January 25, 2019.

## WORK TO DATE

5. At its **First Meeting**, your Committee held preliminary discussions on the imminent introduction of the **Income Tax (Amendment) Bill** and the Chairman advised of the intention to refer the Bill to the Committee to be considered along with the **Mutual Administrative Assistance in Tax Matters Bill, 2018** and the **Tax Information Exchange Agreements Bill, 2018**.
6. Your Committee also agreed to the engagement of stakeholders by dissemination of the three (3) Bills for comments.

## REPORT

7. Your Committee wishes to report that it has been constrained to meet only once since its establishment due to the hectic Parliamentary Committee calendar. Consequently, your Committee was unable to submit its final report.
8. Your Committee therefore requires additional time to properly review the Bills as it intends engage in a thorough clause by clause analysis of the Bills referred, inclusive of examining closely stakeholders' submissions when received, to ensure that the country meets its international obligations.

## RECOMMENDATION

9. Your Committee humbly requests a further extension of time to complete its work and to submit a final report to Parliament by **May 31, 2019**.
10. During the period of extension, the Committee proposes to engage in a detailed examination of the Bills with the assistance of technocrats of the Legislative Drafting Department, Ministry of the Attorney General.

Respectfully Submitted,

Sgd.  
Mr. Colm Imbert, MP  
Chairman  
**March 29, 2019**

## APPENDIX I



**JOINT SELECT COMMITTEE TO CONSIDER AND REPORT ON JOINT SELECT COMMITTEE ON THE MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS BILL, 2018 AND THE TAX INFORMATION EXCHANGE AGREEMENTS BILL, 2018**

**MINUTES (UNCONFIRMED) OF THE FIRST MEETING HELD IN THE A.N.R. ROBINSON MEETING ROOM (WEST), LEVEL 9, OFFICE OF THE PARLIAMENT, TOWER D, IWFC, #1A WRIGHTSON ROAD, PORT-OF-SPAIN ON FRIDAY JANUARY 25, 2019 AT 12:00 P.M.**

**PRESENT**

Ms. Bridgid Annisette-George - Speaker of the House of

**Committee Members**

|                        |   |        |
|------------------------|---|--------|
| Mr. Colm Imbert        | - | Member |
| Mr. Faris Al-Rawi      | - | Member |
| Dr. Lovell Francis     | - | Member |
| Mr. Fazal Karim        | - | Member |
| Mr. Rodney Charles     | - | Member |
| Mr. Daniel Dookie      | - | Member |
| Mr. Clarence Rambharat | - | Member |
| Mr. Saddam Hosein      | - | Member |
| Dr. Lester Henry       | - | Member |

**Secretariat**

|                      |   |                     |
|----------------------|---|---------------------|
| Ms. Chantal La Roche | - | Secretary           |
| Ms. Simone Yallery   | - | Assistant Secretary |

**ABSENT/EXCUSED**

|                       |   |                         |
|-----------------------|---|-------------------------|
| Mr. Paul Richards     | - | Member <i>[Excused]</i> |
| Ms. Marlene Mc Donald | - | Member                  |

**COMMENCEMENT**

- 1.1 The Speaker of the House called the meeting to order at 12:12 p.m.
- 1.2 The Speaker indicated that her role at the meeting was to facilitate the election of the Chairman. The Speaker informed Members that Ms Chantal La Roche has been assigned as Secretary and Ms. Simone Yallery as Assistant Secretary.

## **ELECTION OF A CHAIRMAN**

- 2.1 The Speaker informed Members that in accordance with Standing Order 112 (7) of the House of Representatives and Standing Order 102 (7) of the Senate, provision is made for a Joint Select Committee to elect its own Chairman.
- 2.2 The Speaker then invited nominations for the position of Chairman. Mr. Faris Al-Rawi nominated Mr. Colm Imbert and the nomination was seconded by Mr. Daniel Dookie.
- 2.3 The Speaker declared Mr. Imbert the duly elected Chairman of the Committee and exited the meeting.
- 2.4 The Chairman took the chair at 12.14 p.m.

## **ELECTION OF A VICE CHAIRMAN**

- 3.1 The Chairman nominated Mr. Faris Al-Rawi for the position of Vice Chairman. The nomination was seconded by Mr. Daniel Dookie. The Chairman declared Mr. Faris Al-Rawi the duly elected Vice Chairman.

## **DETERMINATION OF A QUORUM**

- 4.1 The Chairman advised that the Committee is required to establish a quorum in accordance with Standing Order 97(2) of the House of Representatives and 87(2) of the Senate:

***“A quorum of a Joint Select Committee shall be such fixed number of Members as specified by Order of the Houses or, in the absence of such Order, as the Committee may decide; such quorum may only require that each House be represented.”***

- 4.2 The Chairman indicated that in accordance with Standing Orders 112(5) of the House of Representatives and 102(5) of the Senate:

***“Unless the House (or Senate) otherwise directs a quorum shall be three (3) Members. In ascertaining whether there is a quorum present, the Member in the Chair shall not be excluded.”***

- 4.3 After discussion amongst the Members, the Chairman recommended a quorum of three (3) Members inclusive of the Chair, to consist of one Member of Government, one Member of the Opposition and one Independent Senator.

## **DISCUSSION ON THE WAY FORWARD**

- 5.1 During preliminary discussions the Chairman advised of the imminent introduction of a Bill entitled the Income Tax (Amendment) Bill and informed Members of the intention to refer the Bill to the Committee to be considered along with the Mutual Administrative

Assistance in Tax Matters Bill, 2018 and the Tax Information Exchange Agreements Bill, 2018.

- 5.2 Members agreed that the Mutual Administrative Assistance in Tax Matters Bill, 2018 and the Tax Information Exchange Agreements Bill, 2018 and the soon to be introduced Income Tax (Amendment) Bill would be circulated to stakeholders for comments. The Committee also agreed that stakeholders engaged during the consideration by the Special Select Committee of the Income Tax (Amendment) Bill 2018 would again be engaged and that Members could identify additional stakeholders.

## **ADJOURNMENT**

- 6.1 There being no other business, the Chairman adjourned the meeting to a date to be fixed.
- 6.2 The adjournment was taken at 12:39 p.m.

*I certify that these minutes are true and correct.*

*Chairman*

*Secretary*

January 25, 2019